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State of Connecticut

REPORT

OF THE

*Comm.* TAX COMMISSIONER

FOR

BIENNIAL PERIOD

1921 AND 1922



1922



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REPORT

OF THE

TAX COMMISSIONER

1921 AND 1922

TO

HIS EXCELLENCY THE GOVERNOR



HARTFORD

PRINTED BY THE STATE  
1922

PUBLICATION  
APPROVED BY  
THE BOARD OF CONTROL.

THE CASE, LOCKWOOD & BRAINARD CO.  
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State of Connecticut.

WILLIAM H. BLODGETT,  
Tax Commissioner.  
CARLOS S. HOLCOMB,  
First Assistant.

OFFICE OF THE TAX COMMISSIONER,

HARTFORD, JANUARY 3, 1923.

*His Excellency*, CHARLES A. TEMPLETON,  
Governor of Connecticut.

SIR:

The statutes require the Tax Commissioner to report biennially to the Governor and to mention in each such report any imperfections he may think proper to bring to the attention of the General Assembly. Pursuant to the provisions of the statute referred to, I have the honor to submit this report. The general plan of this report is substantially the same as reports of the Tax Commissioner of prior date.

STATE GRAND LIST

The grand list of the state in 1921, as shown by reports from the towns, was \$1,962,763,631.00, an increase of \$300,986,903.00 over the grand list of 1919, or about 18 per cent. Compared with selling values of property the assessors are generally undervaluing the property assessed by them, but it may be assumed that about the same rule of valuation was employed by the assessors in 1921, the results of which valuations form the basis of the grand list shown in this report, as was employed prior to that year. The increase in the grand list may be due in part to better work of the assessors in fixing valuations than previously has been done, or it may be ascribed to a general increase in values which reflects the development and growth of the state.



## BOARD OF EQUALIZATION

The provisions of Section 1245 of the General Statutes require the Board of Equalization to add to or deduct from grand lists of towns, as reported by town officials, such amount as in the judgment of the board may be necessary to raise or lower the list of any town to the actual cash value of the taxable property therein, and in so doing the board is authorized to employ such assistance as may seem to the board to be reasonable and necessary. The General Assembly of 1915 changed the basis of laying the state and county tax. In that enactment it eliminated the responsibility of the Board of Equalization, insofar as the fixing of grand lists of towns for the purpose of laying such taxes was concerned. But the statute thus enacted did not affect the duties of the Board of Equalization with respect to grand lists of towns which may receive money from the state in aid of road or bridge construction, or for the purpose of aiding in the maintenance of adequate school facilities, the basis of furnishing such aid being the grand lists, as corrected or equalized by said board. (See Attorney-General's opinion respecting grand lists, rendered June 25, 1907). By authority of that opinion, the grand list as fixed by the Board of Equalization is to be accepted as the official list for all transactions between the state and the towns. State aid in partial support of schools is paid to certain towns by authority of the provisions of Chapter 339 of the Public Acts of 1919. Towns having a grand list of \$500,000 or less are reimbursed to the amount of 75% of the money expended by them for teachers' salaries in the school year preceding; in towns having grand lists of more than \$500,000, but not in excess of \$1,000,000, 60% so expended is reimbursed to them; towns having grand lists of more than \$1,000,000, but not in excess of \$1,500,000, are reimbursed to the amount of 45%; towns having grand lists of more than \$1,500,000, but not in excess of \$2,000,000, receive 30% reimbursement; and towns having grand lists of more than \$2,000,000, but not in excess of \$2,500,000, receive reimbursement for salaries so paid to the amount of 20%. Under the provisions of this statute eighty-six towns were benefited on account of such expenditures made in the school year ended in July, 1922. The aggregate amount paid by the state for such reimbursement was \$333,418.34.

By the provisions of Section 1 of said Chapter 339, towns which shall have laid a tax of not less than six mills in any year for the maintenance of schools may receive special aid within the discretion of the State Board of Education, if it appears to said board that the money raised by such assessment shall be found to be insufficient to maintain the schools therein at the standard required by the State Board of Education. During the school year ended in July 1921, twenty-five towns applied for and received special aid, the amount paid to them in the aggregate having been \$41,295.08. For the school year ended in July 1922, fifty-five towns applied for special aid. Such applications for fifteen towns were not approved by the State Board of Education. The aggregate claimed by the towns whose applications were approved amounted to \$66,430.45. However, owing to insufficient money available to pay the claims in full, 36.25% was allowed on each such claim, and the aggregate amount paid for special aid amounted to \$24,080.86.

Chapter 308 of the Public Acts of 1921, authorizes reimbursement by the state to each town having a grand list of less than \$4,000,000.00 for high school tuition fees actually paid, to the amount of not more than fifty dollars for each high school pupil attending high school in a town other than that in which such pupil resides. Under the provisions of this statute, reimbursement for money was paid as high school tuition to nineteen towns, the aggregate amount so expended prior to September 1, 1922, having been \$62,533.07. The aggregate amount for school aid annually paid on the basis of grand list cannot be less than \$437,246.

By the provisions of Section 1481 of the General Statutes, towns received state aid for highway purposes on the basis of their grand lists. Towns having a grand list of over \$1,250,000 pay one-fourth of the cost of state aid highways constructed therein, while towns having grand lists of less than \$1,250,000 pay one-eighth of the cost of such construction. The annual expenditures paid by the state on the basis of this classification is considerably in excess of the amount paid in aid of schools, the precise amount being difficult to ascertain owing to lack of data covering all items of such state expenditures. These figures respecting the distribution of state aid money, are presented in

this report with the purpose of showing the importance of the Board of Equalization as a device created to carry out the state's purpose of distributing money equitably among towns.

Prior to the current year the Board of Equalization has based its conclusions in regard to the grand lists of towns and has in the main part relied on official reports of town officers respecting the percentage of assessed value to the true or fair market value of property in towns where they have jurisdiction. On investigation it is shown that the reports from such officials have been frequently made in a perfunctory manner and that the figures furnished by them in many instances are not reliable. The price at which property has been sold otherwise than in speculative transactions, particularly if averages are used, would seem to furnish a barometer or guide reflecting increases or decreases in property valuation within a town. It is ascertained that few boards of assessors in determining fair market value permit themselves to be guided by the considerations which actually have moved sellers to sell and buyers to buy property. To a large extent, as a result of ignoring valuations at which property has been sold, the statutory rule of assessment, "the just and true value, meaning the fair market value of property," is not even fairly approached in a very large number of the towns of the state. It follows, of course, that the grand lists of towns in which such deplorable methods of determining values exist may not in any sort of propriety be used as a basis on which to distribute state funds, in aid of schools, roads, or for any other purpose.

But the assessors are not altogether at fault. Boards of Equalization prior to the current year must assume the responsibility for failing to apprise themselves of the abuses which have become ingrained through the years into the methods of imposing the property tax. The authority given to the Board of Equalization to obtain information respecting the methods employed by taxing authorities in the towns appears to be ample. Doubt may exist as to the wisdom of centralizing power in three persons to fix grand lists in the 169 towns in the state, but this doubt, if any there be, has been resolved in favor of the grant of such power. The General Assembly has decided the issue, and whatever avoidable injustice may have been done in apportioning state aid

money among the towns on the basis of grand lists, at least so long as the authority as it exists has been lodged in the Board of Equalization, must be fully assumed by such boards.

About midsummer of last year, three competent men were employed by the Tax Commissioner, authority therefor having been voted by the Board of Equalization, to ascertain and report upon the work of the assessors, particularly to ascertain whether boards of assessors were using the rule of valuation imposed by the statutes as a basis of laying the property tax, and, if so, to determine how closely valuations fixed by assessors approached the statutory "fair market value." The investigators at all times performed their duties under the direction of the Tax Commissioner. Each person so employed was furnished with a set of questionnaires to be used in the towns respectively investigated by him. One questionnaire was used in reference to an actual conveyance of real estate. The following is a copy of the questionnaire:

TOWN .....		DATE OF INVESTIGATION .....	
INVESTIGATOR .....			
1. Date of conveyance .....	2. Vol. ....	Page .....	
3. Kind of deed .....	4. Name and address of grantor .....		
5. Name and address of grantee .....			
6. Where did vendee reside prior to date of purchase? .....	7. Aggregate of mortgage carried on property by grantor immediately prior to sale? .....		
8. Give amount of each mortgage separately: 1st .....			
2nd .....	3rd .....	4th .....	
9. Was the first mortgage held by a savings bank? .....			
10. Aggregate of mortgage carried on property by the grantee immediately after purchase .....			
11. Is the first mortgage held by a savings bank? .....			
12. What was the amount of mortgage assumed by grantee? .....			
13. From information available what was selling price of property? .....	14. If it appears in the conveyance, what was the selling price of the property? .....		
15. Amount of federal stamps on deed? .....	16. General location of property, and state whether located in the city, country or village? .....		
17. State purpose or purposes for which property had been used prior to date of sale .....			
18. If tenement or residential, state number of families residing on the premises .....			
19. Give general description of buildings .....			
20. If farm, give approximate number of acres .....			
21. Was property improved after last assessment and prior to date of conveyance? .....	22. If improved, between said dates, state generally for what purpose and to what extent .....		

23. Does grantee use property for substantially the same purpose as did grantor? ..... 24. Does grantee contemplate using property for some special purpose for which it is peculiarly fitted? ..... 25. Does grantee contemplate using property for a summer home? .....
26. Is property located in or near a summer or vacation colony? ..... 27. In your judgment, and from what you can learn, did property sell at excessive value because of location in or near a vacation colony? .....
28. Did grantee own property adjacent to land conveyed? .....
29. Was grantee so situated that he was greatly in need of the particular property? ..... 30. Was there any apparent reason why the property sold at a valuation in excess of its then true and actual valuation? .....
31. If so, what was the reason? ..... 32. What was assessors' valuation of the land last made? ..... 33. What was the assessors' valuation of buildings last made? .....
34. In what year prior to last assessment was a change made in the assessors' valuation? ..... 35. Was that change due to improvement of the property? ..... 36. What was the amount of the old assessment? ..... 37. Did the owner of the property put a valuation thereon in the list last made by him? ..... 38. What was the owner's valuation thereon? ..... 39. Has the property been valued by the tax officials since date of conveyance? .....
40. During what month and year was such valuation made? .....
41. Has the property lately been appraised as part of the estate of any deceased person? ..... 42. If so, when? .....
43. What was the amount of such appraisal? .....

## REMARKS:

The courts repeatedly have held that the best evidence of the value of anything is gained by ascertaining the price at which it has been sold. No one contends that the selling price is conclusive proof of actual value, but it is evidence and usually it is the best evidence. The questionnaire was so framed that real estate, which, for any reason, may have been sold for an excessive value, could be identified and eliminated from consideration. On the other hand, conveyances of real estate based on a lesser consideration or selling price, whatever may have been the cause, than in ordinary circumstances it would have been sold for, were included, and a questionnaire as to each such transfer was filled out and used as though the property had been sold for its fair market value.

The plan adopted was to parallel actual selling valuations opposite to assessors' valuations of the same property, and, by adding the total selling values and separately the last valuations

of the assessors, an average percentage figure of assessors' valuations to actual selling valuations was obtained. In town wherein real estate was active, transfers of residential property or small farms were used in sufficient number to obtain a general knowledge of the work of the assessors. In smaller towns, wherein real estate was inactive, no preference as to property could be given. The last transfers as recorded by town clerks were considered preferable to those older in point of time. It was impossible to use the same number of conveyances in all towns. In the smaller towns not more than a dozen to twenty conveyances could be obtained, but in the larger towns thirty to fifty questionnaires were considered sufficient to furnish a basis on which to obtain the averages desired. The selling values were obtained by procuring information from private sources, from grantors, grantees, or others having information respecting the transfers, but, more frequently, the federal stamps placed on the deeds were used and the consideration for the transfer determined therefrom. The stamps were correctly affixed in a very high percentage of transfers of residential property and small farms. The reverse was found to be true in cases of transfers of mercantile and more valuable property if sold through or connected with speculative transactions.

There is presented below the results of this investigation in one of the smaller towns of the state.

No.	Selling Valuation	Assessors' Valuations	Per- centage	Personal Investigation	Per- centage
1	\$750	\$180		1,000	18.
2	750	330		1,000	33.
3	4,250	940		5,000	18.8
4	5,250	875		5,500	15.9
5	6,800	1,275		7,050	18.08
6	4,750	1,225		5,000	24.5
7	5,750	1,115		5,000	22.3
8	1,250	585		1,500	39.
9	3,750	1,080		4,000	27.
10	7,750	3,000		8,000	37.5
11	....	....		....	....
12	750	240		1,000	24.
13	1,750	1,400		3,850	33.36
14	750	140		1,000	14.
15	2,000	280		2,000	14.
16	4,250	1,260		4,500	28.
17	5,450	525		5,700	9.2
<b>TOTAL</b>	<b>\$58,000</b>	<b>\$14,450</b>	<b>25.8%</b>	<b>\$61,100</b>	<b>23.65%</b>

To the left is a column of figures commencing from 1 to 17 inclusive. These figures indicate the number of conveyances used in the town referred to as the basis of this investigation. The questionnaire used by the investigators contained corresponding numbers, each questionnaire so numbered being on file in the office of the Tax Commissioner. The second column, at the top of which appears the words "Selling Valuation," contains the selling values at which each of the properties referred to was sold. The selling values as shown in this column were arrived at by using the federal stamps. The column of figures over which appear the words "Assessors' Valuations" shows the value of the property as determined by taxing officials. The sum of the selling valuations of the sixteen pieces of property was \$56,000, the sum of the assessors' valuations was \$14,450, and the percentage figure of assessors' valuations, using stamps as the method of arriving at selling valuations, 25.8%. The column of figures over which appear the words "Personal Investigation" contains the selling valuations as reported by private persons, grantor, grantee, or others having knowledge of the price paid in each case. The sum of the prices paid as thus determined was \$61,100. It is shown, therefore, that sixteen pieces of real estate in the town referred to sold for \$61,100, and were assessed at \$14,450. The property on the average was assessed at 23.65% of the selling valuations. The column of figures farthest to the right shows the percentage of assessors' valuation of each piece of property. In case of No. 8, the selling value was \$1,500. The assessors' valuation was \$585, which is 39% of the selling price. No. 17 represents a piece of property which sold for \$5,700, and was assessed at a value of \$525, the percentage figure of assessors' valuation to selling price being 9.2%. The highest percentage figure of any of the assessments shown was 39% and the lowest 9.2%. This tabulation shows that the percentage figure arrived at by using the selling valuations as determined by federal stamps, is slightly higher than the percentage figure arrived at by using selling valuations obtained through personal inquiry of those who sold or purchased the property or who gave assurance that they had knowledge of the selling price of the property referred to. Two of the assessors and the town clerk of the town wherein this investigation was conducted have been shown the figures

in this exhibit, and neither challenged the correctness of the figures presented. The percentage of assessed valuations and selling valuations in the town cited was the lowest of the towns of the state. A similar exhibit in other towns wherein the percentage figure is low presents substantially the same interesting comparisons, with the exception that the injustice done among the taxpayers in such towns varies and decreases as the average percentage figure is increased.

As a result of the valuations shown, the grand list, as made up and reported for the year 1921, was \$782,242, on which was levied a tax of 20 mills. The report from the town officers for that year showed that land and buildings were being assessed on a basis of 75% of fair valuation. By action of the Board of Equalization, the grand list was raised to the amount of \$882,242. The town was thus placed in the class to receive 60% of the amount paid teachers in the year preceding, also it became entitled to the special aid authorized to be paid within the discretion of the State Board of Education. On the grand list of the town thus reported at the 20-mill rate, the amount to be raised for all purposes at the time of fixing the rate must have been \$15,644.84. The town received \$4,028.34 from the state as teachers' salary grant for the school year ended July, 1922, this being 25.75 per cent. of the total amount calculated as necessary to be raised locally by taxation for all purposes. The local school board has made application to the State Board of Education for special aid, claiming it to be entitled to \$822.62. The amount granted to said town was \$298.18, said sum being 36.25% of the amount claimed. If the grand list of this town were raised to a full valuation, leaving a small margin for conservative action, it would amount to \$2,737,847, and it would be out of the class to receive school aid, special or otherwise, under the provisions of Chapter 339 of the Public Acts of 1919. Furthermore, it would be placed in the class of towns entitled to receive highway aid, which pay one-fourth of the cost of state aid construction, instead of being in the class of towns which pay one-eighth of such cost.

By classification of towns, using the percentage figure obtained in the manner above described, the following results were obtained:



No. of towns in which assessed values were less than 30% of S. V.*	1
" " " " " " " " " between 30 & 40% "	S. V. 10
" " " " " " " " " 40 & 50% "	S. V. 27
" " " " " " " " " 50 & 60% "	S. V. 51
" " " " " " " " " 60 & 70% "	S. V. 38
" " " " " " " " " 70 & 80% "	S. V. 32
" " " " " " " " " 80 & 90% "	S. V. 10
" " " " " " " " " more than 90% "	S. V. 0

\* Selling Values.

The estimate of assessed valuations to fair market values obtained from reports of town officers are in unfortunate contrast with those obtained from actual investigation. The reports of the assessors of seventy-eight towns show that land therein was assessed in 1921, at 100% valuation, and sixty-nine towns reported assessments of buildings at 100% of fair market value. One board of assessors reported land assessed at 40% and buildings at 80%. Another reported land and building as having been assessed at 65% of fair market value, these being the lowest percentage figures reported by any of the officials. The average assessment of land and buildings as shown by the reports received from town officers is 90% of the fair market value. The average percentage figure as shown by the investigation is 60.18% of values at which property actually sold. Such reports in altogether too many cases must be presumed, therefore, to be based on the roughest estimates. They are shown to be far too unreliable to be used as a basis for distributing state money among the towns for any purpose whatsoever.

In writing this report, I am not unmindful of the fact that real estate valuations have greatly fluctuated during and since the World War, but the price at which such property has been sold, averages being used, reflects such fluctuations in market values. Much of the difficulty of recent assessments has lain in the fact of placing valuations "same as last year" by assessors, rather than by observing price movements and valuing property accordingly. Nor have I overlooked the inherent difficulties which attend valuing of real estate for purposes of taxation. It is not within human power to make accurate valuations. In this fact, if the most scientific methods known are employed, lies the weakness of the tax based on the ascertainment of values. Injustice does and will appear in all places where the ad valorem tax is imposed, but much of the injustice found to exist in Connect-

icut in the administration of this law may be overcome. Can any reason be shown to exist for permitting average valuations to fall so low as even 50 or 60% of average selling values? In the smaller towns of the state, in particular, such average valuations without any doubt reflect a lack of care and interest. In medium and larger size towns, where the difficulties of the assessors are greatest, the best results generally are being obtained.

Below is a tabulation of figures showing the results obtained in one of the medium sized towns of the state. In this town the percentage figure of the assessors' valuations to selling values, as reflected by a valuation of thirty transfers, is 76.02.

Number	Selling Valuations	Assessors' Valuations	Per- centage
1	\$7,750	\$3,200	41.29%
2	6,250	3,900	62.40
3	3,750	2,675	71.33
4	9,250	8,400	90.81
5	14,750	8,400	56.95
6	4,250	4,500	105.88
7	4,700	3,350	71.28
8	.....	.....	.....
9	3,750	3,700	98.67
10	13,750	9,000	65.45
11	6,250	5,000	80.00
12	3,750	2,100	56.00
13	19,250	7,300	37.92
14	5,250	3,400	64.76
15	6,750	4,600	68.15
16	3,750	2,900	77.33
17	5,750	4,300	74.78
18	3,750	2,000	53.33
19	8,750	7,500	85.71
20	4,250	2,400	56.47
21	4,250	3,500	82.35
22	9,750	7,000	71.79
23	3,750	3,600	96.00
24	9,750	4,500	46.15
25	6,750	6,000	88.89
26	5,250	3,300	62.85
27	5,250	5,300	100.95
28	2,750	1,900	69.09
29	77,500	75,300	97.16
30	4,250	2,400	56.47
TOTAL	\$264,950	\$201,425	76.02%

In a considerable number of the towns of the state, large and small, the activity, interest, and painstaking care of the assessors and boards of relief is manifest. The percentage figure of assessors' valuations to selling valuations of ten towns is shown to be in excess of 80%. Such a figure, though conservative, lends assur-

ance that the statutory rule of valuations is at least approachable.

Prior to the requirement that federal stamps be fixed to instruments conveying real estate, such an investigation as the one conducted would have been difficult to make. By using the methods indicated, a fair measure of accuracy has been attained and the expense incident thereto was comparatively nominal. In the future annual investigations having similar purpose must be made by the Board of Equalization, and the powers granted to that board fully exercised, particularly if grand lists of towns continue to be used as the basis of distributing state money in aid of towns. That the broad policy of the state, formulated with the purpose that all children be furnished adequate educational advantages, whatever their environment, or whether they reside in towns of wealth or in the smaller towns of meager ability to build roads and support schools, is wise, there is no doubt. Of the policy to furnish highways for through travel, thus opening up the back areas to agriculture and development, all approve. That this work may be accomplished and these policies equitably sustained among the subdivisions of the state, the Board of Equalization has been established.

The Board has nothing to do with the amount of money to be raised in any town for local requirements. It imposes no additional burden of taxes on any town. It neither has nor does it desire such authority. Its function is to determine and certify to proper authority the grand lists of towns. Such determination may be made with a fair measure of justice only when the facts respecting property values, so far as they may be obtained, are at hand.

## ANNUAL BULLETIN

The annual bulletin of the Tax Commissioner, submitted to the Board of Equalization in accordance with statutory requirements, contains information resulting from his official inquiries into the taxing conditions of the various towns (see pages 79-132). This information was obtained from data submitted by boards of assessors, boards of relief, and selectmen. The town clerk of each municipality is also required to file a report with the Tax Commissioner, giving the grand list of that town and the several items of taxable property which make up that grand list. The abstracts of

taxable property published herewith for the years 1920 and 1921 are made up from the reports filed by the town clerks. In these abstracts the number, the assessed value, and the average value of each of the several items which make up the grand list of each town and of the entire state are given. A summary is also compiled, giving totals by counties and the total for the entire state, together with the percentage of increase or decrease in the grand list of each town as compared with the grand list of the preceding year.

### CLASSIFIED TOTALS AND AVERAGES

The last reports filed with this department by the boards of assessors indicate that 299,676 taxable lists were returned in 1921, an increase of 31,403 over the number returned in 1919. Non-resident lists returned in 1921 numbered forty-six thousand, five hundred and sixty-four (46,564), the valuation of non-resident property being reported as \$245,587,610. The number of dwelling houses listed for taxation on the 1921 list was 216,542, an increase over the number listed in 1919 of 7,400. One hundred and twenty-two thousand, eight hundred and eighty-seven (122,887) barns, sheds and other out-buildings were entered on the list of 1921. Three hundred forty-three thousand, seven hundred and seven (343,707) house and building lots, and two million, seven hundred and fifty-two thousand, eight hundred and twenty-five (2,752,825) acres of land were listed in 1919, as compared with two million, seven hundred and sixty-five thousand, seven hundred and twenty-three (2,765,723) in 1921.

The reports indicate that the average assessed value of dwelling houses in 1921 was \$3,168, an increase of \$462 over the average value which was reported in 1919. The average assessed value of barns, sheds, ice and store houses increased from an average of \$333 in 1919 to \$384 reported on the list of 1921. Land increased in value from an average assessed value per acre of \$42 reported in 1919 to \$46 per acre reported on the list of 1921. The lowest assessed value per acre of land on the list of 1921 continues in the town of Voluntown, \$3.00 being the average value per acre of land in that town.

The towns of Eastford and Griswold are next lowest in the state, the average assessed value per acre in those towns being \$6.00. The smallest number of houses assessed for taxation in

any town on the list of 1921 was in Marlborough, 93 houses being listed in that town, while New Haven continues to have the largest number taxed, seventeen thousand, one hundred and sixty-one (17,161) houses being entered on the 1921 abstract.

The total value of dwelling houses listed for taxation purposes in the city of New Haven was reported as \$85,135,752, the average value of each house being \$4,961, while in the city of Hartford eleven thousand, eight hundred and eighty-five (11,885) dwelling houses were listed, the total value of which aggregated \$108,319,018, the average assessed value per house being \$9,114. Bridgeport compares favorably with New Haven in this item of taxable property.

The 1921 abstract of taxable property indicates that 51,359 horses were entered for taxation purposes, their average assessed value being \$75.00. A slight decrease is noticeable in the value reported for 1921 as compared with the value reported in 1919. The number of neat cattle taxed was 154,657. The total value of such neat cattle was entered as \$6,766,470, the number entered for taxation remaining practically the same as the number listed in 1919, while the total value of such property decreased slightly. The number of mills and manufactories entered on the list of 1921 was 5,999; the total value of such property amounted to \$238,558,178, the average being \$39,766. Seventeen thousand, seven hundred and sixty-two (17,762) stores, shops, theatres, banks, hotels, offices, and public garages were listed by the assessors, the total value being \$209,664,464.

The value of choses in action entered on the 1921 abstract compares favorably with the value of such choses in action listed for taxation in 1919, the total reported on the list of 1921 being \$6,603,408, while the amount listed in 1919 was reported as \$6,947,219. Taxpayers are given the option of listing their bonds, notes, and other taxable choses in action in the town where they reside, or they are allowed to register such intangible property with the State Treasurer prior to the assessment date in their town. If such property is entered on an individual local tax list it is subject to the prevailing rate of taxation in the town where the holder resides; but, if such property is registered with the State Treasurer a tax of only 4 mills on the par value is levied thereon. This 4 mill tax covering a full twelve months

period, and the privilege of registering intangibles with the State Treasurer is being taken advantage of by many taxpayers. Only a meager portion of such property owned in the state bears any portion of the public burden.

A comparison of the number of motor vehicles listed for taxation purposes on the 1921 abstract of taxable property and the number of motor vehicles, exclusive of cars operated by dealers, registered with the Commissioner of Motor Vehicles on October 1, 1921, indicates that a considerable number have escaped taxation. One hundred and fifteen thousand, one hundred and six (115,106) motor vehicles were listed for taxation in 1921, while the number registered on October 1, 1921, with the Motor Vehicle Commissioner was 134,655, a difference in the number registered with the Motor Vehicle Commissioner and the number listed for taxation purposes of 19,549.

#### *Assessors*

The investigation conducted by the Board of Equalization, respecting results obtained by tax officials of towns, discloses the fact that such officials in a very large number of towns are not approaching the statutory rule of "the fair market value." In some towns this rule is found to be quite unknown to the assessors. In towns wherein this condition exists persons rather than property appear to be receiving the attention of the assessors. It is of importance that the state deal equitably with all towns in the distribution of state aid money, but it is of first importance that the delegated power to tax the inhabitants of the state for local needs be exercised with painstaking care to the end that each taxpayer shall be required to bear his fair share, and no more than his fair share, of the public burden under the law. Avoidable injustice in the application of any tax law is intolerable. Injustice which is unavoidable in the application of an ad valorem tax should be the irreducible minimum. It is known that where the assessors approach, or attempt to approach, the statutory rule of valuation, taxpayers are being vastly better treated than are the taxpayers in towns where assessment values are low. Some assessors continue to report the property wherein they have jurisdiction as being assessed in accordance with the statutory rule and at its fair market value. In many cases such reports are found to be far from correct.

There is no more necessary or important work to be done by town officials than is imposed on the tax assessors. Their work is often attended by annoyance from taxpayers which is wholly unwarranted. The assessor must possess endless patience, sound and discriminating judgment, tact, and an unyielding purpose to deal equitably with all taxpayers regardless of the fallacious claims growing out of self interest by whomsoever presented. Assessors who perform their duties with fidelity, giving the necessary time to detail, are altogether too frequently compensated with a pittance so small that it expresses in its meagerness the real contempt with which the office itself has come to be regarded by the taxpaying public. Ordinary business judgment would seem to suggest to the towns which have fallen into practices such as are known to exist in some of them that the assessors should be paid at least reasonably for the work which they are required by law to do. If this suggestion were adopted, the office itself would be given a standing in such towns and sufficient untaxed values would be added to the list in many of them, so that the money obtained from the taxation of such values would more than compensate the towns for the extra cost thereby incurred. In the larger and medium sized towns of the state, with few exceptions, particularly where the assessors are on full time and where annual salaries are paid to them, better work is being done than generally is done in the smaller towns. In most of the larger cities, however, the assessors are making every effort to comply with the spirit of the law; but even in such cities inadequate office facilities and insufficient clerical assistance is the rule rather than the exception. Boards of assessors very frequently are not furnished suitable or sufficient office space in which to perform their duties. These conditions undoubtedly are due to the failure of the public, or of those who control in such matters, to comprehend the vast detail and amount of work required to be done by assessors to comply even fairly with the statutes. Better results might be obtained and more revenue raised, particularly in larger towns, by small additional expenditures for clerical assistance and necessary tax office facilities.

The question is frequently raised as to whether it is better for a town to assess at a high valuation and have a low tax rate, or to assess at a low valuation and have a high tax rate.

It is difficult to see how such a discussion may be carried on, particularly among taxing officials. All such officials are required by oath of office to perform their duties in accordance with the statutes of this state. The point in issue in all such discussions appears to be closed by the provisions of Section 1197 of the General Statutes. This section requires that property be set in the list at its true and just value, meaning the fair market value, and not its value at forced or auction sale. Officials in no circumstances, when any rule of action is clearly imposed by the statute, can justify any conduct in violation of that rule. The valuing of property by caprice is *per se* the breaking down of responsibility and is destructive of uniformity in the administration of the law. The abandonment of the statutory rule leads to a greater part of the injustice which is done among taxpayers. Such injustice is the cause of friction; and properly so, between taxpayers and taxing officials. So long as the rule of fair market value obtains, good citizens, and taxing officials in particular, should obey it.

With the exception of Ellington, Chaplin, Putnam, Naugatuck, and Norwich, all towns have complied with the requirements of the Act of the 1917 General Assembly, and have completed a general revaluation of property. The towns of Ellington and Putnam are unable to furnish the date of the last general revaluation, and Norwich has not had a general revaluation since 1880, although the officials of that town have been advised of the urgent need for such a general revaluation. The town of Chaplin completed a general revaluation in 1915. Naugatuck has not had a general revaluation since 1909.

The assessors in the town of Ashford worked two days in receiving lists and determining assessment values on the list of 1921. In Andover and Bridgewater the assessors worked three days in completing their duties, while in the cities of Hartford, Greenwich, Meriden, New Haven, Waterbury, Bridgeport, New London, and Stamford the assessors devoted one entire year to their work. It is very evident that the assessors of the smaller towns do not devote sufficient time to their duties; consequently, property is not viewed as is required by the statutes, and the assessments are not based on the statutory rule of fair market value.



In the entire state the average number of days which the assessors worked in receiving lists and completing their duties was forty-two. These officials received compensation ranging from \$1.66 per day in the town of Colchester to \$4,500 per year paid to each of the three assessors in the City of Hartford.

The compensation of members of the boards of assessors in the towns of Colchester, Colebrook, Chester, Scotland, Roxbury, and Voluntown was less than the amount fixed by statute.

The statutory rate of compensation for a member of the board of assessors is \$2.50 per day, and as the duties of these local officials, if performed in accordance with statutory provision, are varied and exacting, and in view of the fact that the financial status of the towns are built up on the assumption that these officials are properly functioning, it is apparent that they are at least entitled to full compensation as provided by statute.

The charter of the City of Bridgeport was amended by the 1921 session of the General Assembly, the office of Tax Commissioner being abolished, and provision being made for the election of a board of assessors consisting of three members.

### *Boards of Relief*

The statutes require the board of relief in each town, except as otherwise specially provided by law, to meet on the first business day of February, and further require that the duties of these boards be completed not later than the last business day of February. Exceptions to this rule occur in cities having special charter provisions, such as Greenwich, Hartford, New Haven, Norwalk, Wallingford, and Waterbury. Some boards of relief report that the time for hearing appeals is not sufficient. The reports filed with this department indicate that in the cities of Hartford, New Britain, Norwich, Meriden, New Haven, Waterbury, New London, Danbury, Bridgeport, Stamford, and Middletown these boards were in session an entire month performing their duties. In the towns of Eastford and Chester the boards met for only one day, and in the towns of Avon, Ansonia, Ashford, Bethany, Orange, Bridgewater, Colebrook, Killingworth, Salisbury, Franklin, North Stonington, Canaan, and North Canaan, the boards of relief were in session for a period of two days. The average number of days which the various boards of relief worked for the entire state on the list of 1921, was seven.

The members of the boards of relief throughout the state received an average compensation of \$4.11 per day. The town of Warren pays its board of relief the smallest amount of any town in the state, members of that board receiving \$1.67 per day, while members of the board of relief in the City of Hartford receive the highest compensation, their compensation being \$20 per day. The statutes provide that members of these boards of relief shall receive not less than \$2.50 per day for services rendered. Nevertheless, some towns ignore this statutory provision, and continue to underpay the members of their boards of relief.

The number of appeals for relief to the boards on the list of 1921, was 3,000 less than the number made on the list of 1919, the total for the year 1921 being reported as 5,820. Of this total number of appeals the report indicates that 4,129 reductions were allowed, the total amount of reduction on all lists being \$8,098,435. Nine hundred and twenty-four (924) lists were increased by the board of relief, the total amount of increase being \$1,418,590. The board of relief in the City of Bridgeport reported reductions in 1,005 lists, the total amount of reduction aggregating \$4,571,971. This was by far the largest amount allowed in any city in the state.

The largest amount of increase in tax lists was also reported in Bridgeport, the total amount of increase in such lists being \$597,640. Boards of relief of fifteen towns reported no reductions or increases in tax lists.

The reports which assessors are required to file with this department give the number of lists which have been received and also the assessed value of all taxable property. These reports are compared and checked with the reports which are filed by the boards of relief, and in some cases the two reports have only been made to agree after considerable correspondence has been carried on. This is because many of the boards of relief claim that they have reduced lists of persons entitled to exemption; when, as a fact, these exemptions have been claimed to and allowed by the Board of Assessors. This is especially true of exemptions granted to soldiers, upon the filing of their tax lists. It is probable that the abstract of taxable property as made up by assessors in some towns does not fully inform the board of relief in respect to these matters. However, the abstract as delivered to the boards of relief should contain only taxable property.

### *Collectors*

The general property tax collected, including personal tax, on the list of 1920, as of April 1, 1922, was \$38,234,830.48, eighty-nine and ninety-five (89.95) per cent. of the total levy on the list of 1920 having been collected. The amount of uncollected property and personal taxes on the list of the above date, as reported on April 1, 1922, was \$4,272,858.22. Of this amount the total personal tax uncollected on the enrollment of 1920, was \$183,064. In the City of Bridgeport the total personal tax uncollected on the enrollment of 1920, was reported as \$48,604, while the City of New Haven's uncollected personal taxes on the list of 1920, amounted to \$60,800. The uncollected taxes in the Cities of Bridgeport and New Haven are entirely out of proportion with the uncollected personal taxes reported from any other municipality in the state. Uncollected personal taxes in the City of Hartford amounted to \$9,764. Waterbury reported \$5,058, as the amount uncollected, while New London reported only \$488, uncollected on the enrollment of 1920. Total uncollected taxes for the entire state on all lists amounts to \$7,025,515.13. The tax collectors of the following towns reported the collection of the entire rate bill: Clinton, Essex, Goshen, Norfolk, Torrington, Ashford, and Marlborough. The lowest percentage collected in any town was 57.02 per cent. in the town of Oxford. Glastonbury, Manchester, Preston, Thompson, Sprague, Saybrook, and Putnam collected between 99 and 100 per cent. of the rate bill.

Tax collectors in a majority of the towns receive compensation on a commission basis. One-half of one per cent. was the amount paid to the collectors in Glastonbury and Ellington, while in the towns of Putnam, Litchfield, Windsor, and Stonington the tax collectors receive  $\frac{3}{4}$  of one per cent. Lisbon continues to pay its tax collector  $2\frac{1}{4}$  per cent. In Eastford and Woodstock the tax collectors receive \$25.00 for all services. In the City of Hartford a salary of \$5,500 is paid. New Haven pays its collector \$4,000, and the tax collectors in Bridgeport and Waterbury each receive \$3,500. The total estimated cost of the assessment and collection of taxes for the entire state during the fiscal year 1921, was reported as \$404,957.63.

In 1921, thirty-one towns voted a tax rate at the annual town meeting held in October. This is contrary to statute, the General

Assembly of 1917 having provided that a tax rate shall be levied when the board of relief completes its duties and the grand list has been finally determined. The average tax rate for the entire state on the list of 1921, was 20.5 mills.

The session of the General Assembly of 1921 amended the personal tax law, the amendment making all persons between the ages of twenty-one and sixty years, residents of the State of Connecticut on October 1st, except persons who are exempted by statutes, subject to the payment of a personal tax. The personal tax enrollment of October, 1921, included women, and the number placed on the rate bill was given as 619,926.

### RATES OF TAXATION

Willington still has the lowest tax rate of any town in the state, the rate for that town on the list of 1921 being six mills, while the tax rate in the town of Voluntown is the highest of any town in the state and continues at 40 mills. Twenty towns have a rate between 11 mills and 15 mills. In 50 towns the rate ranges from 15 to 20 mills. In 76 towns the rate varies from 20 to 25 mills, and the remaining towns have a tax rate in excess of 25 mills. The following towns had a tax rate of 30 mills or over on the list of 1921: Eastford, Union, Portland, Bridgeport, Colchester, Naugatuck, Waterbury, Lisbon, and Voluntown.

The general re-valuation of property continued into 1920 with the result that 13 towns increased their grand lists of 1920 over the grand lists of 1919 by more than 15 per cent. The largest increase occurred in the town of Glastonbury, the grand list of that town for the year 1919 being \$4,183,396, while the grand list for 1920 was reported as \$7,669,267, an increase of 83.33 per cent. The tax rate in the town of Glastonbury on the list of 1919 was 30 mills, while the tax rate on the list of 1920 was reduced to 15 mills.

The thirteen towns which had a general re-valuation in the year 1920 are given below, together with the percentage of increase in the grand lists, the tax rates on the lists of 1919, and the tax rate on the lists of 1920:

Towns	Percentage of increase in 1919 grand list	Previous years rate	New rate
Glastonbury,	83.33%	30 mills	15 mills
Meriden,	67.66	19 "	15 "
New Britain,	56.81	25 " (a)	22 " (a)
Oxford,	53.60	20 "	22 "
Milford,	37.09	20 "	18 "
Columbia,	36.14	20 "	15 "
Bristol,	27.93	26 " (a)	22½ " (a)
Manchester,	26.92	14 "	12 "
New Haven,	25.12	19¾ "	25 "
Norwalk,	21.46	30¾ <sub>10</sub> "	21¾ <sub>10</sub> "
Monroe,	20.44	12 "	16 "
Stratford,	16.61	20 "	25 "
Westport,	15.58	15½ "	16 "

(a) Maximum tax rate.

In addition to the above increases of more than 15 per cent, 39 towns completed re-valuation in 1920, and increased their grand lists of that year over the grand lists of 1919, the increases ranging from 5 to 15 per cent. The re-assessment of property was practically completed in the year 1920, only four towns having reported increases in excess of 15 per cent on the assessment of 1921. The grand lists of these towns for the year 1921 were increased as follows:

Wolcott .....	15.25%
Montville .....	24.03
Old Lyme .....	18.71
Clinton .....	18.21

The percentage of increase in the total grand list of the state for the year 1920 over the list of 1919 was 16.46 per cent, the average tax rate on the list of 1920 for the entire state being 19.3 mills. The grand list of the state for the year 1921 was increased over the grand list of 1920 by only 1.42 per cent, while the average tax rate on the list of 1921 was 20.5 mills.

## 1921 LEGISLATION

### *Tax on Admissions*

An act imposing a state tax on tickets of admission to places of amusement, passed by the General Assembly of 1921, is based on the federal act imposing a similar tax, not differing from it in any essential except that the state tax rate is one half the federal rate.

These taxes are payable directly to the Tax Commissioner within two days after the federal taxes have been paid. All moneys received are transferred daily by the Tax Commissioner to the State Treasurer. One-half of the amount collected is paid by the Treasurer, in quarterly installments, to the treasurers of the several counties of the state, the payments being apportioned to population (1920 federal census) in the ratio which the population of each county bears to the total population of the state. The other half of the moneys collected is retained by the state.

This act is administered at small expense to the state, as two part-time employees and two full-time employees transact the entire business on the part of the state. Additional assistance is rendered as occasion requires by the several County Commissioners who are statutory agents of the Tax Commissioner for the enforcement of the provisions of the act.

This act became effective September 1st, 1921, and there are now 429 so-called "regular taxpayers" of record, most of whom remit each month, together with a large but of course variable number of casual or occasional taxpayers.

During the twelve months ended August 31, 1922, the actual receipts from this source amounted to \$450,484.09; additional payments received between September 1st and October 20th upon operations conducted during the above mentioned twelve-month period amounted to \$38,897.90, making a total of \$489,381.99 for the first year of actual operation. Of this amount \$52,070.29 from operations in October 1921 was the largest amount received for any one month; \$28,257.09 for July 1922 was the lowest and the monthly average for the year was \$40,781.84.

The counties of the state were severally benefited by receipts from admission tax revenue in the following amounts received from the state treasury in four quarterly payments, being disbursements for the year ended September 30, 1922:—

Hartford .....	\$58,672.61
New Haven .....	72,499.00
New London .....	18,265.66
Fairfield .....	56,037.50
Windham .....	9,221.77
Litchfield .....	13,315.83
Middlesex .....	8,302.59
Tolland .....	4,752.17
	<hr/>
	\$241,067.13

It will at once be seen that these payments to the counties, available for county expenses, are most equitable and desirable.

As in the case of the unincorporated business tax act, this law again demonstrates the feasibility of securing additional revenue from other sources rather than imposing further taxation on real estate.

### *Tax on Unincorporated Business*

An act levying a tax with respect to the carrying on of mercantile business by others than corporations, or as it is more commonly called, the unincorporated business tax act, passed by the General Assembly of 1921 was retroactive to Jan. 1, 1921. It was deemed justifiable on the ground that corporations in this state have been required to pay taxes to the state since 1915, whereas individuals or partnerships conducting large and prosperous businesses in the like or similar lines have not done so. An additional argument in favor of its passage was that it would yield needed revenue and at the same time obviate the necessity of further taxation of real estate through an increased state tax on towns.

The rate of this tax is one dollar per thousand of gross receipts derived from manufacturing and retail business and twenty-five cents per thousand derived from wholesale business, but the act provides for a minimum tax of \$5.00 in every case. These rates were fixed sufficiently low to prevent interference with the flow of trade and the imposition of any appreciable increased costs to consumers.

A provision in this act enables a taxpayer (in compliance with departmental rulings) upon submitting adequate proof of loss in the conduct of business during the tax period, to be relieved from paying the tax on the basis of income and renders him liable to the minimum tax only. During the year 1921, especially in the early part of it, business conditions were generally depressed and many taxpayers, some of them doing a large volume of business, claimed losses which upon investigation were allowed, with the result that such taxpayers were assessed only the minimum five dollar tax. Except for this provision such taxpayers would have been assessed at the regular rates upon their gross business regardless of the profit or loss feature. In order to

determine claims of loss it was necessary to employ a field force of investigators at considerable expense to the state. Obviously, this provision affects the revenue feature of the law adversely in that it reduces tax receipts and very materially increases the cost of administration, by reason of the investigation of such claims. As stated above, the rate of tax is so low, being only one-tenth of one per cent on manufacturing and retail business and one-fortieth of one per cent on wholesale business, it should be applicable to amounts of gross income regardless of losses claimed, and it is to be hoped that the General Assembly of 1923 will amend this act to that end.

Although the responsibility for making returns to the state rests upon the taxpayers, it was considered necessary in setting up the administration of the act to make a census of those coming under its provisions. This was done in October, 1921, by a temporary force of thirty-five enumerators at a cost of approximately \$5,000.00. By this method, necessary information relative to 29,428 taxpayers was secured. In January, 1922, return forms were mailed to these taxpayers that the forms might be properly made up for the calendar year 1921 or any part of the year during which business was conducted.

As was anticipated in the application of a new act affecting business of varied character and size, not more than about 60% of returns were filed with the state on or before the due date, March 15th, but continued application to taxpayers by various follow-up methods resulted in securing up to November 1, 1922, 24,892 returns. The difference between the number of taxpayers enumerated and those making returns is accounted for by duplications, consolidations, inability to locate certain persons who were in business but a few weeks or months and removed to parts unknown, and for similar justifiable causes.

To November 1st, the assessments made upon returns secured totalled \$419,839.70, all of which were passed on to the State Treasurer for collection. The largest single assessment was \$3,600.00, and there were 10,456 assessments at \$5.00 each. The distribution of assessments in the several counties of the state is shown in the following table:



County	No. of Taxpayers	Assessments	Average Ass't. per Taxpayer
Hartford,	5,967	\$102,611.39	\$17.20
New Haven,	8,233	131,365.96	15.96
New London,	1,803	33,890.13	18.80
Fairfield,	5,297	92,638.63	17.49
Windham,	915	14,876.80	16.26
Litchfield,	1,443	22,737.25	15.76
Middlesex,	840	13,423.29	15.98
Tolland,	394	8,296.25	21.06
Totals,	24,892	\$419,839.70	\$16.87 General average.

### *Tax on Inheritances and Successions*

The General Assembly of 1921, enacted legislation which has greatly facilitated the administration of the succession tax laws. Chapter 56 of the Public Acts of 1921, enabled the tax commissioner for the first time to compel Judges of Probate, who were found to be delinquent in furnishing copies of their probate records necessary for the determination of the taxability of estates of deceased persons to comply with the statutes. Two Judges of Probate have been cited to appear before the Superior Court under the provisions of said Chapter 56. The remedy furnished to the tax commissioner has been used only with respect to such judges as failed to comply with the mandate imposed by the law. The statute referred to has been found effective in accomplishing its purpose, though it imposed no hardship in its application.

Chapter 283 of the Public Acts of 1921, has had the effect of exempting from the succession tax gifts made by Connecticut decedents to certain non-resident, religious, educational, literary, charitable, missionary, benevolent, hospital and infirmary corporations and societies. This is intended to be a reciprocal law. This enactment is unfair in that it discriminates against similar corporations and societies in this state which are not in receipt of state aid. It is unwise because it further extends the evil of tax exemptions, which evil is measured by the extent of the evil in other states.

Chapter 297 of the Public Acts of 1921, changed the rate of inheritance tax to correspond to those imposed by the statutes of the State of New York. This enactment also changed the method of ascertainment of the tax and authorized the determination of the tax to be based upon statements of executors, administrators and trustees, made to the department under oath. The

tax commissioner is enabled to determine whether items claimed as deductions may be lawfully allowed before the tax is computed. This enactment has proven of practical use in the administration of the law. It has tended to unify the allowance of deductions and the method of computing the succession tax. It has met with universal approval of the probate courts.

Prior to the enactment of Chapter 323 of the Public Acts of 1921, judges of probate were required to send to the tax commissioner copies and information with respect to estates inventoried as of the value of \$1,000 or more. By the enactment of said chapter, no copies or information having reference to estates of less than \$3,000 are required to be sent to the Commissioner, except in instances wherein it appears to the court of probate that either a succession tax or a penalty is liable to be due to the state. Estates appraised at less than \$3,000 except in rarest cases, are not found to be liable to either the succession tax or the penalty tax. This statute, therefore, prevents the accumulation of useless and unproductive files.

#### *Non-Resident Transfer Tax*

During the month of May, 1922, a form letter was sent to Connecticut corporations and banks calling attention to the necessity of securing the consent from the tax commissioner before stocks, registered bonds or bank deposits were transferred. From the replies received, it is apparent that some institutions were unaware of the provisions and penalties of our non-resident law (Chapter 320 of the Public Acts of 1921, and Chapters 152 and 283 of the Public Acts of 1919.) A number of transfers which had been made without consent were at that time brought to light and all taxes due have since been assessed and paid.

The revenue from our non-resident tax has been rather less than usual because of the low market value of the stock in the few Connecticut corporations, the stock of which is widely distributed throughout the East. With the rise in the market value of such stocks, it is probable that the revenue from this source will again constitute a considerable part of our total succession tax receipts.

The reciprocal provision, which was repealed by the General Assembly of 1921, was formerly the cause of some uncertainty as to the validity of the assessment of stock of Connecticut corpo-

rations belonging to decedents who died resident of states having a reciprocal statute. The estates of decedents wherever resident are now all subject to the same provisions, being uniformly taxable at the same rates and to the same extent. The consequence is that the administration of this tax has been greatly simplified and the revenue therefrom to some extent increased.

### *Taxation of Miscellaneous Corporations*

The original Connecticut corporation net income tax law did not contemplate consolidated returns, nor did the original federal act contemplate the necessity for the filing of such returns, and when the passage of the amendments to the federal act required closely affiliated corporations to consolidate their operations, it was found necessary to make provisions in the Connecticut law for the filing of similar consolidated statements. The enactment of Chapter 382 of the Public Acts of 1921, which required corporations filing consolidated income tax reports with the federal government to file similar reports with this department, and to furnish the Tax Commissioner with such other information as he might require in order to determine the taxable net income of the corporations attributable to this state, entirely cleared this situation, and defined the deductions to which a corporation is entitled in arriving at the net income subject to the Connecticut tax.

The manner of reporting property values for the purposes of apportioning the net income of corporations which carry on operations within and without the State of Connecticut was changed by the 1921 Assembly. The amendment requires corporations to report the average monthly fair cash value of their real estate and tangible property located within and without this state. The original statute required property values as of December 31, or at the end of the corporate fiscal year. Under the new act the income attributable to Connecticut will, in many cases, be materially increased, and the method of apportioning the income of these corporations will be fair both to the state and to the taxpayers.

Penalty features of the original act were amended in 1921, a corporation failing to file a report on or before April 1 being subject to a five dollar penalty. Further failure to file a report

within three months after the due date was made punishable by the imposition of a fifty per cent penalty, this penalty to be added to the tax, or, if the corporation has no net income and no assets in this state, the treasurer of the delinquent corporation is liable to a penalty of fifty dollars for failure to file a return. Authority was granted the Tax Commissioner to certify to the Secretary of State a list, giving names of all corporations which had failed to file income tax reports for two consecutive years, the Secretary of State, upon receipt of such notification, being authorized to terminate the legal existence of such corporations.

Many corporations have failed to make use of their corporate franchises, and have failed to file reports with this department. The expense and inconvenience of endeavoring to communicate with delinquent concerns has been considerable. Therefore, that section of the act authorizing the Tax Commissioner to request the revocation of their franchises has greatly facilitated the work of this department.

#### *Tax on Savings Departments in National Banks*

The act levying a tax on the savings departments in national banks was amended by the 1921 Assembly; the amendment providing that the exemption of the amount invested in tax exempt securities shall be only such proportion, thereof, as the deposits in the savings department bears to the total deposits of such banks. This part of the act places national banks on the same taxing basis as savings banks in regard to the deduction of tax exempt securities. The amendment further provides that the amount of taxes paid on real estate shall not be exempted under the provisions of this act if the same is claimed as an exemption under the provisions of Section 1201 of the General Statutes. This amendment will prohibit a corporation claiming the deduction of real estate taxes under one act from again claiming such a deduction under the act levying a tax on savings deposits.

#### *Corporation Stock Tax*

Section 1201 of the General Statutes levying a tax on the shares of stock of certain banks, trust, insurance, investment and bridge companies was amended by Chapter 209 of the Public Acts of 1921; the amendment eliminating investment companies from

the provisions of this act. Investment companies are now taxed upon their net income in the same manner as other miscellaneous corporations. The amendment further provides that the real estate taxes of two or more companies forming a consolidation shall be allowed as a deduction in arriving at the amount of tax due. Of late, many banking institutions have consolidated their interests, and it was, therefore, necessary to state in definite terms the deductions to which these corporations are entitled as the old act did not make any such specific statement.

#### *Taxation of Street Railways*

The 1921 session of the General Assembly amended the original act levying a gross earnings tax on street railways by the enactment of Chapter 327; the amendment provides that the rate of tax on the gross earnings of such companies for the year ended December 31, 1921, and annually thereafter, shall be three per centum. These corporations were taxed at the rate of  $4\frac{1}{2}$  per centum on gross earnings prior to the passage of this amendment. A separate enactment deferred payment of taxes due the state from electric street railway companies prior to August 1, 1921, and further provided that on or before July 15, 1922, and annually thereafter, each such company shall pay to the treasurer of the state on account of taxes, the collection of which is deferred by provisions of the act, in addition to the amount to be assessed on the income of each such company annually after the year 1921, one-half of its total net income for the year ending on the 31st day of December next preceding. In consequence of the passage of this act electric street railway companies will be required each year to pay to the state a part of the taxes which have remained unpaid.

The act further provides that no such company shall pay any dividends upon its capital stock until each annual tax to be assessed upon the return of such company as of December 31, 1921, and annually thereafter, and the amount annually due on account of taxes, the payment of which is deferred, shall have been paid to the state.

#### *Amendment to the Personal Tax Law*

Under the original personal tax law only male persons between the ages of twenty-one and sixty years, residing in Connecticut

were liable to the payment of a personal tax of two dollars. This act was amended by the 1921 session of the General Assembly, the amendment requiring all persons between the ages of twenty-one and sixty years to pay this personal tax.

The act, as amended, affects twice as many persons as the original act, and the receipts of all municipalities will be substantially increased if this law is enforced. The tax is payable to the local tax collectors on or before the last day of February, and the amount collected is paid into the various town treasuries for local purposes. The state does not derive any direct benefit whatsoever from the levy of this personal tax, but the amount reported by the town treasurers as having been received from this source is included with other receipts from taxation in figuring the amount of state and military tax to be levied against these towns.

#### *Annual State Tax*

The 1921 session of the General Assembly increased the state tax levied against towns from \$1,750,000 to \$2,000,000. The increased cost in state government and the decrease in revenue derived from other sources necessitated this additional levy on towns. The Tax Commissioner in his biennial report of 1920 recommended that no further burden be placed upon the towns, as it then appeared that property owners were in some instances overburdened with taxes, because of the increased cost of local government.

#### *The Laying of Taxes in Towns*

An act was passed by the 1921 General Assembly providing that when any town shall neglect to lay necessary taxes or shall have failed to lay a tax, which, in addition to other estimated yearly income of the town, shall be sufficient to pay the current expenses of such a town, its selectmen shall make a rate bill upon its list last completed for the amount necessary or for an amount sufficient to pay the deficit and such current expenses, and shall cause the same to be collected as other taxes.

This act was passed with a view to prohibiting towns from annually borrowing money for the purpose of defraying current expenses which these towns had incurred by failing to properly

make up a budget and an estimate of expenses for the ensuing year. Some towns continue to lay tax rates prior to the completion of the grand list although the General Assembly of 1917 prohibited such action. The grand list of a town should be completed and the budget submitted by the Board of Selectmen based upon that grand list prior to the laying of the annual tax rate.

### *High School Tuition Grant*

Towns having a grand list of less than \$4,000,000 were granted by the 1921 Assembly an amount equal to two-thirds of the aggregate of the sums which have been actually paid by the towns for tuition fees of pupils attending high schools. This act was passed with the view of assisting small towns in defraying the expenses of children desiring a high school education. The Board of Equalization passes upon all towns having grand lists of less than \$4,000,000, and the names of such towns are given to the State Board of Education. This action of the Board of Equalization is in addition to the equalization of towns having grand lists of less than \$2,500,000 for the purpose of apportioning state aid for roads and schools.

### *Criticisms and Suggestions by the Board of Relief*

"The assessors should personally inspect properties about which there is any doubt of the market value and not list the property from last year's abstract."

"Sometimes there is difficulty in determining ownership—differences in estimating values and very often difficulty in finding value. There is considerable demand for assessment by out-of-town experts in real estate."

"We would suggest the assessing of the properties in our town during the summer months, while the summer residents are here and the property is at its best. The grand list should be completed at the annual town meeting in October, so that the tax could be laid and collected on or before the first day of the following January."

"We had some difficulty in not finding a clear description of the land in a number of cases. These, of course, were corrected after a thorough search had been made and the property compared with other properties. We were swamped the first day with verbal complaints but on presenting the complainant with a 'form' requiring questions to be answered and affidavits to be made, it developed that only about 75% of the complaints were returned. We found the 'form' to be a good check on valuations in comparing the amount of mortgage and insurance carried."

"Establish a system of square foot measurements for buildings. Divide dwellings into five classes, taking into consideration conveniences, interior trim, kind of heat, light, plumbing, etc. Work out square foot rate on present day construction and allow yearly depreciations. Garages, shops, factory buildings, office buildings, banks, etc., should have rates per square foot according to construction and materials. A unit lot should be 50 x 100 feet; for all depths over 100 feet, a certain percentage per foot should be added; for lots less than 100 feet deep, a certain percentage per foot should be deducted."

"We would suggest that the Assessors and Board of Relief get together and investigate certain cases and come to some decision and save changing lists every year."

"Cooperation with Board of Relief and Town Clerk. The latter, in our opinion, should sit with both bodies of Assessors and Board of Relief."

"Assessors should take time to look up properties and ascertain their comparative values."

"Lists for taxation purposes of manufacturing plants, commercial establishments, and others, when property to be taxed is made up to an appreciable extent of other than land and buildings, should be determined by the state rather than by the local Board of Assessors."

"Elect persons who have some judgment—who are not biased by personal opinions."

"We think that the last day of appeals should be changed from the 21st to the 15th of February in order to give more time for sending out notices and making such changes as the Board of Relief may think best."

"Assessors should list gasoline pumps and tanks; should be instructed regarding listing of telephone and electric light and telephone instruments."

"It is a suggestion of the Board of Relief that a space be provided in the abstract for exemptions by assessors so that in the future we will avoid the misunderstanding of the net total and grand total as determined by the Board of Assessors."

"There should be an expert on building and land values to go over the property in town with the assessors. I would suggest some one not well known in town."

#### *Tax Collectors' Suggestions and Criticisms*

"We have difficulty in collecting the motor vehicle tax due to constant changing of the ownership of the cars. All motor vehicles should be taxed and the tax collected by the State. This should be done at the time of registration and the amount used for the improvement of the highways within the town or cities where the tax is now collected."

"The time between the enrollment and the collection of the personal tax is so great that many have left town and it is impossible to collect the tax. It seems to me that if the enrollment were made in January and became due February 1st, it would do away with this trouble—especially in smaller towns. The tax lists should be in care of the collector during the first month in which the taxes become due, as a number wish to see the records or have a copy of the list and assume the collector has this information on file."



"If it would not violate some principle of law, some loss to the towns would be prevented if there were legislative authority for including taxes on personal property assessed on real estate owners in the liens covering the real estate taxes. The land could then be held for the entire amount of assessment, whereas at present, if a real estate owner moves away, the personal property tax often becomes uncollectible."

"I encountered considerable trouble and annoyance in the collection of the personal taxes due to the incorrect spelling of names and errors in addresses. I think the state should suggest to the several towns that the appointment of enumerators for personal tax is of the utmost importance and that the best men obtainable should be appointed."

"The only change I would recommend is that the personal tax be collected as soon as the enrollment is finished."

"Personal tax enrollment should be made in the month of April and collected in the month of June or July as a great many people liable for the tax leave the state before February."

"The assessors make a practice of copying former lists whether or not they are correct, causing amounts to be put on the tax warrants which cannot be collected."

"My difficulty is in collecting from those who have only personal property, particularly automobiles."

"I would suggest that the collector be empowered to meet one day with the Board of Assessors and one day with the Board of Relief each year, without pay. The reason for this suggestion is that a tax collector has more chance to become acquainted with the names and the properties than either of the above Boards. It would certainly save listing a considerable amount of property on which it is impossible to collect a tax. (Most of this would be property which has been transferred and is quite often listed twice.) The above suggestion would probably work out in the smaller towns where collectors have held office for one year or more."

"More care should be taken in making up grand lists. There are too many double assessments, etc., made. Abatement committee for town, city and school taxes should meet at regular intervals. The tax collector in his duties should be given power to abate and pass on double assessments."

#### *Assessors' Suggestions and Criticisms.*

"I find our new maps and survey make a great difference with our assessment. The most time has been spent with lists which were not filled out; also changing land by survey to proper acreage."

"Great care has been taken to bring boundaries up-to-date but in some cases this seemed almost impossible."

"The item in tax list covering poultry needs revision. It should read 'Poultry over four months old' instead of 'Poultry-Fowls.' This would obviate the opportunity for tax evasion which now prevails."

"An additional penalty for those who will not make a return, say, after the second year."

"An act by legislature granting authority to the Motor Vehicle Commissioner to revoke or refuse licenses to automobile owners who refuse to pay taxes locally."

"Relative to Chapter 109, Public Acts of 1921 — 'The property to the amount of one thousand dollars of every resident of this State who has served in the army, navy, marine corps or revenue marine service of the United States in time of war and received an honorable discharge therefrom —' I would suggest this act be amended so as to add a time limit for the filing of the discharge. In this town, the lists are filed in June. The board of Relief completes its labors October 21st. I feel October 21st should be the final date for filing discharge to apply on that fiscal tax year. As the act is at present, no date is required."

"We believe the elimination of tax on automobiles from the property list of towns and automobiles being taxed at the source of registration would insure a more equal valuation and a greater return on collection of tax."

"Uniformity throughout the state in assessment of automobiles and other motor vehicles."

"The state should collect the tax on automobiles. The present system, with its duplication of effort, time and expense is proving unsatisfactory."

"Space should be provided on tax lists and on abstract to deduct soldiers' exemptions. There should also be a plus column and a minus column on the abstract."

#### *Criticisms and Suggestions by the Selectmen*

"More care should be taken in making up the abstract."

"I believe the tax rate should be levied at the annual town meeting in October instead of holding special meeting in March for this purpose. The meetings are a year apart in either case and there is no valid reason why the tax rate cannot be known just as well in October as in March. As it is now, there is a duplication of work."

"There should be a limit of five years on liens."

"The date of assessment and collection of taxes should be changed to bring the assessment and collection one month apart in order to obviate the necessity of borrowing money for six months."

"The Town Clerk should act as secretary to both Board of Assessors and Board of Relief. The assessors would know through the minute book the reason for relief given after a certain piece of property has been assessed and the following year a correction made. Our assessors now assess a certain piece of land, the Board of Relief, for good reasons change the assessment and the next year the assessors value the property as in previous year and the Board of Relief gives the same relief. A great deal of time is wasted."

"I think the assessors should be in session all the year and view some properties when the cottages are occupied, otherwise there is no opportunity to tell how good they are or how much they are paying."

"Section 1308 of the General Statutes should be amended so that a lien should not be valid for more than five years."

"That all reports should be made by the persons who keep the books of account and not by those who have nothing official to do with the matters."

"I think the law at present is very satisfactory. We have just received a decision from Judge Maltbie in regard to Section 1251 of the General Statutes (Revision of 1918) also in regard to Chapter 332, Public Acts of 1921, to the effect that the Selectmen must levy an additional tax of three mills to pay current expenses. If possible, I think the Statute should be made more clear in regard to what constitutes 'current expenses.'"

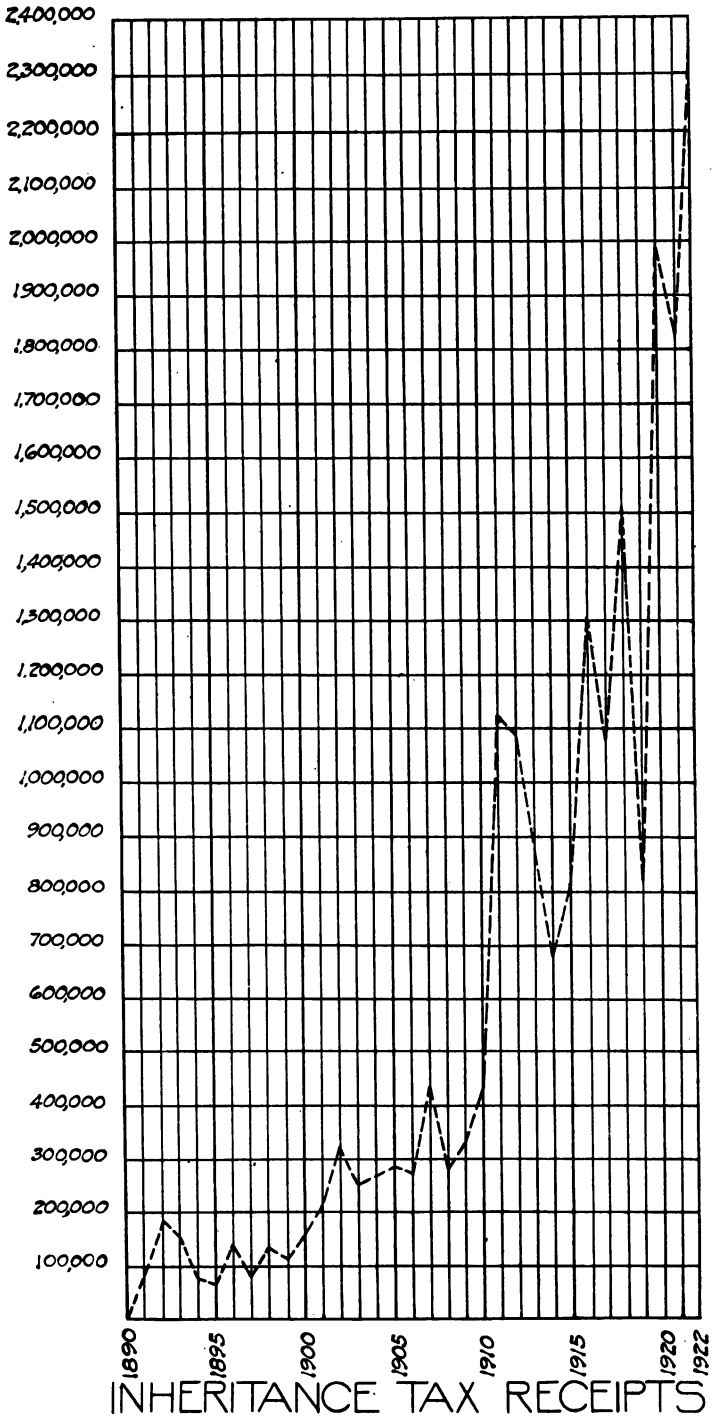
"The law relative to collecting personal tax should be effective at time of making enrollment."

"Sec. 1167 of the General Statutes should be amended to compel the lender to pay the tax on excess mortgages."

### *Taxation of Inheritances*

On May 19, 1915, the jurisdiction of the taxation of inheritances was transferred from the State Treasurer to the State Tax Commissioner. The receipts since that date have been as follows:

For the year ending September 30, 1916 .....	\$1,310,763.74
" " " " " " 1917 .....	1,050,987.81
" " " " " " 1918 .....	1,527,164.98
" 9 mos. period ending June 30, 1919 .....	850,873.18
" the year ending " " 1920 .....	1,987,766.71
" " " " " " 1921 .....	1,855,856.34
" " " " " " 1922 .....	2,327,809.26



## ADMINISTRATION DURING BIENNIAL PERIOD

In the administration of the law imposing a tax on inheritances and successions it has been found necessary to check each inventory and appraisal, the purpose being to correct all possible clerical errors and to accurately determine valuations for the purpose of taxation. Changes in valuations of appraisers have been made and valuations have been raised in cases in which compliance with the law made such action necessary. It has been the practice of this department to make such changes by stipulations with executors, administrators, trustees and parties in interest, thus obviating the necessity of hearings in court. This office maintains facilities for determining valuations of property and many executors, administrators and appraisers avail themselves of such facilities. The invitation is extended to all executors, administrators, trustees and appraisers to confer with the assistant tax commissioner before filing inventories and appraisals in court. By the acceptance of this invitation the settlement of estates may be greatly facilitated.

Proposed decrees for the determination of the amount of tax on estates of decedents who died prior to July 1, 1921, are being received by this department in diminishing numbers. An examination and correction of such decrees and of the statements under oath made by administrators, executors and trustees for the purpose of computing the succession tax has resulted in increasing the amount of taxes due to the state in the substantial amount of \$39,671.49.

It is not infrequent that efforts have been made to settle the estates of residents of this state in foreign jurisdictions. In a number of such cases it has been found necessary to appear in courts in such foreign jurisdictions for the purpose of protecting the interests of the state.

In some cases decedents have disposed of property prior to death and in contemplation of death, or by some plan of trusts, the gift of the property to take effect in possession or enjoyment upon the death of the donor. Not all such conveyances have been made for the purpose of evading the succession tax.

The succession tax being due at the expiration of fourteen months from the date of the death of the decedent, it has been found necessary to check up estates in which delay in settlement

has occurred. The department has adopted the practice of notifying executors and administrators in advance of the expiration of said period of fourteen months, and in case of further delay those responsible therefor have been periodically followed up with the purpose of procuring the determination of the amount of the tax and the payment of the same. In cases in which it is ascertained that executors and administrators have been unduly negligent, more formal methods have been employed and citations have issued from the courts of probate to dilatory executors and administrators to show cause why they should not be removed. In such cases a speedy determination of the tax has been procured. Through the efforts of the department 2171 such estates have been completed, insofar as this department is concerned, since July 1, 1920. A large number of the estates so closed proved not to be subject to the succession tax, but, by this proceeding, the department has been enabled to close the files in each case and unprofitable correspondence in respect to them has thereby been terminated. There remains at the present time a comparatively small number of estates upon which the succession tax is overdue. In case of adequate reason as distinguished from frivolous excuse, extension of time is granted without objection from this department.

Through the special administrative activities of the department some of which are mentioned above, the state has been benefited as shown by the following table:

Activity	Capital Increase	Increased tax
Correction of minor clerical errors in inventories .....		\$994.94
Reappraisal of stocks and bonds .....	\$2,444,966.61	84,339.98
Reappraisal of miscellaneous items .....	33,726.84	1,248.58
Reappraisal of realty .....	211,779.30	4,287.65
Errors in proposed decrees .....	260 estates	39,671.49
Property inventoried through the efforts of this office .....	742,062.34	25,221.19
Transfers in contemplation of or to take effect in possession or enjoyment at death, inventoried through the efforts of this office .....	802,308.63	29,103.88
Decrease in executors' fees .....	665,000.00	26,600.00

In October of 1921 the unincorporated business tax division of this department completed an enumeration of all persons coming within the purview of Chapter 393 of the Public Acts of

1921, and liable to taxation under that chapter. The enumerators were given a list of all corporations registered with the Secretary of State, and licensed to operate in Connecticut. The names of these corporations were arranged alphabetically according to towns, and the enumerators were instructed to secure names and addresses of any concerns claiming incorporation whose name did not appear on this list.

Upon the completion of this enumeration it was discovered that a large number of corporations which had organized under the laws of foreign states were operating in Connecticut without having properly registered; and, in consequence of this failure to register, these corporations had escaped taxation under the Connecticut corporation income tax act. The act levying a tax on miscellaneous corporations was passed by the General Assembly of 1915 and a number of these delinquent concerns had, therefore, escaped taxation under this act for a period of six years.

The enumerators presented the information which they secured regarding these corporations to the corporation division of the department. A letter was then directed to each of these concerns requesting information as to the date on which they had actually begun operations in Connecticut, and advising them of their liability to the filing of income tax reports, and of their liability to the payment of an income tax under the Connecticut statutes. A copy of the act relative to the taxation of miscellaneous corporations was, also, furnished these concerns.

Approximately two hundred such corporations were required to file reports covering past years, and the amount of taxes levied against these corporations totalled \$49,662.52. A considerable amount of correspondence was necessary in order to secure these reports, as many of these corporations were entirely ignorant of the Connecticut statutes, and it was, therefore, necessary to explain in detail the statutory rule for apportioning the net income of corporations doing business in Connecticut and in foreign states, and it was further necessary to explain other details of the corporation income tax law. The amount of taxes collected from these delinquent corporations was sufficient to cover the cost of enumerations for one year, a substantial balance and the entire cost of administration of the unincorporated business and the admission tax divisions of this department.

In December of 1921, this department compiled in pamphlet form all of the Connecticut statutes pertaining to assessment and collection of personal and property taxes as applied to towns, cities, boroughs and school districts with annotations and references to decisions by the courts.

These pamphlets were distributed to all local officials for their information and guidance in the administration of their offices. The subject matter covered will be of material assistance to them, as copies of the statutes are not at all times available, and it is often necessary for these local officials to consult the statutes in regard to their duties.

The administration of the acts levying a tax on unincorporated businesses and on tickets of admission made necessary the establishment of a division separate from the division administering the inheritance tax law, and the division administering tax laws concerning miscellaneous and municipal corporations. The establishment of this division necessitated the employment of an additional clerical force, and it was further necessary to employ field agents for the purpose of making investigations in connection with the reports which were filed by these concerns.

There are approximately twenty-five thousand taxpayers affected by the unincorporated business tax act; consequently an increased amount of office work is necessary for the proper administration of this act. Forms in duplicate, together with instructions, must be mailed to all concerns liable to the filing of reports. The reports which they file must be recorded, and the amount of tax to be levied against them figured and billed. In some cases it was necessary to write several dunning letters to delinquents, and, in flagrant cases of neglect to file reports, a personal investigation was made.

An investigation in regard to the methods and manners used by the boards of assessors in assessing property has, also, been carried on during the past year, under authority granted to the Tax Commissioner by the Board of Equalization. Investigators have consulted the records on file in the various town clerks' offices, and have inserted on questionnaires, prepared by the Tax Commissioner, information which will tend to show the assessed value of real estate in these various municipalities as compared with actual selling values. Upon the filing of these questionnaires,



the information is compiled and tabulated, so that easy comparisons can be made of property values in towns of approximately the same population or the same physical conditions.

Some time has been devoted to the compilation of information regarding the taxation of intangibles. The information gathered is of considerable importance, as it has been discovered that a vast majority of the owners of such intangibles fail to enter this class of property for taxation purposes.

### *Office Details*

In the administration of the unincorporated and admissions tax division, it was necessary to carry on considerable correspondence with the taxpayers. Letters written to taxpayers in regard to the details of their reports, together with form letters of instruction sent out by the unincorporated business section numbered 13,021. This section mailed to taxpayers 38,140 report blanks and received 24,892 reports.

The admissions tax section mailed 1,836 form letters and 2,514 letters were written to individuals regarding the details of reports to be filed with that section. The number of report blanks mailed was 7,705 and 3,839 reports were filed by those liable to taxation on tickets of admission.

The inheritance tax division received a total of 10,306 resident and non-resident estates, during the biennial period. Seventeen thousand, eight hundred and ten (17,810) form letters were mailed by this division in regard to inheritance tax matters, and six thousand, nine hundred and ten (6,910) letters were dictated on this subject. Notices of the assessment of a tax on untaxed property mailed by the inheritance division numbered 3,319. The work of this division has increased considerably during the last biennial period.

Letters written to taxing officials relative to report details numbered 3,227. The miscellaneous and municipal corporation division wrote 110 letters to taxing officials relative to statutory provisions. Two thousand, five hundred and thirty-five (2,535) reports were received from these local taxing officials, and 2,408 circulars were mailed to them. Corporations during the biennial period filed 13,543 reports. The number of letters written to these corporations and to individuals relative to the general sub-

ject of taxation was 28,006. Bills were sent to 8,499 corporations during the past two years.

From the above details, and the following summary, it will be noted that the work of the various divisions of this department is constantly increasing; and, the tables and other information which is published in this report will convey to the reader an idea of the amount of work which must be accomplished each year.

### SUMMARY

#### Biennial Period

#### INHERITANCE TAX DIVISION

Total estates resident and non-resident received .....	10,306
Cards received .....	459
Dictated letters .....	6,910
Form letters sent .....	17,810
Assessment of tax on untaxed property .....	3,319
Computations .....	363

#### UNINCORPORATED AND ADMISSIONS TAX DIVISION

##### Admissions Tax Section

Letters sent .....	2,514
Form letters sent .....	1,836
Report forms sent .....	7,705
Reports filed .....	3,839

##### Unincorporated Business Section

Letters sent, including form letters .....	13,021
Report forms sent .....	38,140
Certificates of Assessment sent .....	5,000*
Reports filed .....	24,892

#### MISCELLANEOUS AND MUNICIPAL CORPORATION DIVISION

Letters to taxing officials relative to report details .....	3,227
Letters to taxing officials relative to statutory provisions .....	110
Letters to individuals, corporations, etc., relative to the general subject of taxation .....	28,006
Circulars to town officials .....	2,408
Reports received from Corporations .....	13,543
Bills sent to Corporations .....	8,499
Reports received from taxing officials .....	2,535

\*Nine months.

## ADMINISTRATION OF THE CORPORATION NET INCOME TAX ACT

The amount of tax levied against miscellaneous corporations on July 1, 1922, was \$775,730.57; a decrease of \$1,036,360.83 as compared with the amount of tax levied on August 1, 1921. This enormous decrease may be attributed to the very poor general business condition of industries in the state during the year 1921. The date on which the corporation net income tax was levied, together with the amount of tax levied each year since the enactment of this law, is set forth below:

July 1, 1916 .....	\$1,634,465.59
July 1, 1917 .....	3,181,141.65
July 1, 1918 .....	2,497,848.91
Aug. 1, 1919 .....	1,713,302.19
Aug. 1, 1920 .....	2,386,409.76
Aug. 1, 1921 .....	1,812,091.39
July 1, 1922 .....	775,730.57

There has been a substantial increase in the number of corporations authorized to operate in Connecticut during the biennial period. The records of this department indicate that 1,033 concerns have received authority from the Secretary of State to operate in a corporate capacity.

The number of corporations taxed has, also, increased considerably due to the fact that corporations having no taxable income or sustaining a loss are subject to a minimum tax of \$20.00; this minimum tax was levied to equalize the minimum tax which is levied against unincorporated concerns.

Year	Corporations showing taxable income	Corporations showing deficit or no Connecticut taxable income after allowable deductions	Corporations not liable for reports	Total Corporations
1916	2,627	1,793	990	5,410
1917	2,995	2,627	131	5,753
1918	3,055	2,217	527	5,799
1919	1,879	2,692	611	5,182
1920	2,163	2,544	686	5,393
1921	2,414	2,876	769	6,059
1922	2,343	2,768*	1,315	6,426

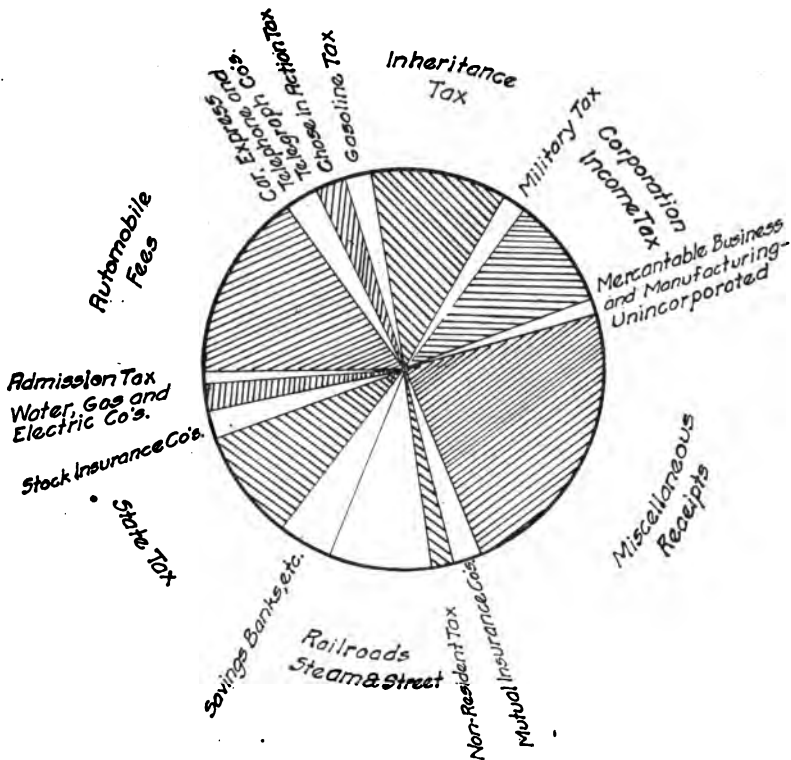
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\*Corporations subject to a minimum tax of \$20.00.

The federal corporation income tax law was amended by the last Congress, that part of the act providing for the levy of war-profits and excess-profits taxes being repealed, and other features of the act being amended to meet the present general business conditions of the country. These amendments to the federal corporation income tax act will correspondingly affect the Connecticut act which is based on the federal law. The repeal of the federal excess-profits tax will simplify the work of this department as corporations paying an excess-profits tax to the Federal Government were allowed to deduct the amount of tax so paid in arriving at the net income subject to the Connecticut tax, and many corporations were constantly disputing the amount of excess-profits tax computed by the federal authorities; consequently, the records of this department were held pending awaiting the final adjustment of these matters.

The federal law as amended allows an exemption of \$2,000 to corporations having a net income not in excess of \$25,000, and further provides for the taxation of personal service corporations.

# RECEIPTS



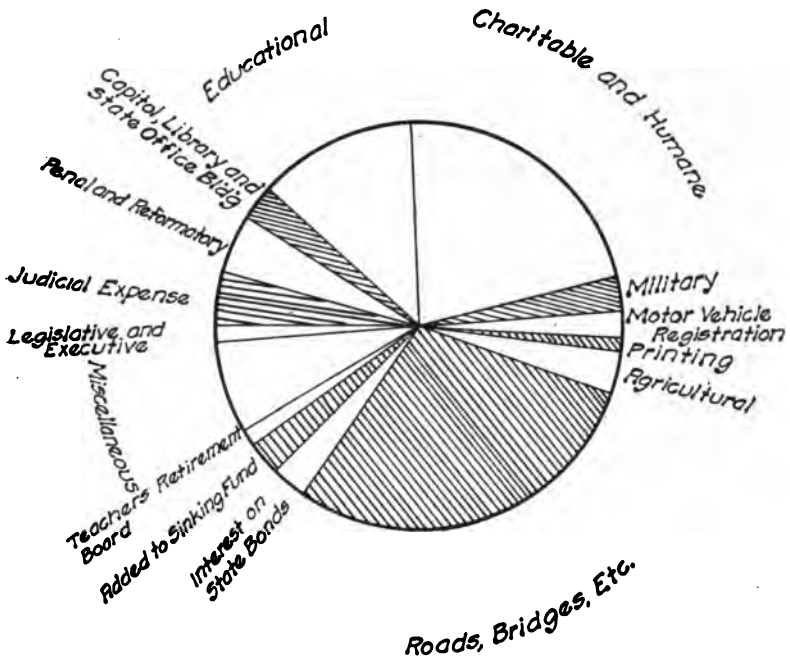
## RECEIPTS DURING FISCAL YEAR ENDED JUNE 30, 1922

Admissions Tax, State's share (50%) .....	\$133,811.09
Automobile fees .....	3,314,030.39
Car, express, telephone and telegraph companies .....	507,545.99
Chose in action tax .....	500,809.30
Gasoline tax .....	443,102.51
Inheritance tax .....	2,327,809.26
Military tax .....	221,424.58
Corporation income tax .....	1,930,308.68
Mercantile Business & Mfg.—Unincorporated .....	73,592.01
Miscellaneous receipts .....	5,137,444.04
Mutual insurance companies .....	419,803.91
Non-resident stock .....	282,911.50
Railroads, steam and street .....	1,873,308.80
Savings banks, etc. ....	932,651.05
State tax .....	2,000,000.00
Stock insurance companies ...	287,698.73
Water, gas and electric companies .....	408,483.27

Total ..... \$20,794,735.11

Cash in treasury, July 1, 1921 ..... \$86,008.87

## EXPENDITURES



## EXPENDITURES DURING FISCAL YEAR ENDED JUNE 30, 1922

Legislative and executive .....	\$162,976.92
Judicial expenses .....	945,689.40
Capitol, Library and office buildings .....	564,728.90
Penal and Reformatory .....	1,095,164.55
Educational .....	2,562,454.81
Charitable and Humane .....	4,505,213.25
Military .....	568,374.78
Motor Vehicle registration .....	299,593.54
Printing public documents .....	100,526.17
*Agricultural .....	885,493.64
Roads and Bridges .....	5,976,253.88
Interest on state bonds .....	618,290.50
Added to sinking fund .....	500,000.00
Teachers' Retirement Board .....	236,640.98
Miscellaneous .....	1,384,630.00
<b>Total .....</b>	<b>\$20,306,031.32</b>
Orders issued in 1921 paid in 1922 .....	\$217,788.22
Cash in treasury July 1, 1922 .....	\$356,924.44

\*Agricultural College is classed with "Agricultural."

## RECOMMENDATIONS CONCERNING NEW LEGISLATION

### *Administration by Local Taxing Officials*

On page six of this report, under the heading "Board of Equalization," a condition respecting the administration of the law which imposes the tax on real estate is shown to exist, which deserves, and undoubtedly will receive, the consideration of the General Assembly. No emphasis of the importance of the administration of the property tax law is necessary other than to point out that the total property levy last made and reported to this department, being that of 1921, amounted to \$44,655,476.10. The amount annually received from the imposition of this tax is more than two thirds of the total levied and collected from all sources for the support of the state and local governments. Of the amount annually collected by the towns of the state, two million dollars is paid as a state tax, the remainder being used in support of the cities, towns, boroughs, and smaller municipalities.

With each passing year, particularly during and since the World War, municipalities of the state, large and small, have found need for more revenue, and the responsibility of the assessors and boards of relief accordingly has increased. The legislation governing the conduct of the local taxing officials in its main part was framed in other days, when the need of public revenue was meager, as compared with the present day requirements. Some plan should be devised at the current session of the General Assembly, by which the work of carefree taxing officials may be reviewed and corrected. This should be done in a manner to preserve local control, so far as is possible, rather than by any centralized state authority. The work of raising forty odd millions of dollars annually is of sufficient importance to fully justify the creation, in each county, of a board to which any taxpayer, whether aggrieved by reason of his own assessment, or by reason of the failure of local taxing officials to observe the statutory rule of assessment with respect to the property of any other taxpayer of the town wherein he resides, may take his appeal. Such boards, by keeping in close touch with the work of the assessors in the towns of the counties wherein they respectively

may have jurisdiction, may serve to equalize the tax burdens among taxpayers, correct abuses, and relieve, to a large extent, the exercise of power now centralized offensively in the State Board of Equalization. No solution of the problem of procuring anything like equitable valuations of property or of equitably distributing state money among the towns on the basis of grand lists is likely to be offered, so long as the responsibility of fixing property values for purposes of assessment is lodged as at present, independently in each town wherein each town board of assessors interprets the law differently from every other.

#### *Corporation Net Income Tax*

The administration of the act imposing a tax on the net income of miscellaneous corporations (Chapter 73 of the General Statutes as amended), for the year ended December 31, 1921, disclosed that 2,768 corporations showed a total loss of \$52,821,-035.77. The Federal Revenue Act of 1921, at section 204, subsection (b), contains the following provision:

"If for any taxable year beginning after December 31, 1920, it appears upon the production of evidence satisfactory to the Commissioner that any taxpayer has sustained a net loss, the amount thereof shall be deducted from the net income of the taxpayer for the succeeding taxable year; and if such net loss is in excess of the net income for such succeeding taxable year, the amount of such excess shall be allowed as a deduction in computing the net income for the next succeeding taxable year; the deduction in all cases to be made under regulations prescribed by the Commissioner with the approval of the Secretary."

Inasmuch as the Connecticut tax is based on the net income reported to the federal government, and corporations may deduct losses sustained in one year from gains of two succeeding years the return to the state from this source of revenue is affected adversely on the showing for the years ended December 31, 1922, and December 31, 1923 to the amount of \$1,056,420.70. If it may be assumed that said subsection (b) is to continue as a part of the federal law, the state each year is to be adversely affected.

The General Assembly which enacted the legislation under which this tax is imposed contemplated an annual payment of two per cent of the net income earned by corporations subject to the tax. The Connecticut rate is lower than that of any other



state. It would seem, therefore, that legislation should be enacted authorizing the disallowance of claims for losses allowed by the federal government under the provisions of said subsection (b). If this course is followed, the amount to be collected from corporations which exercise their franchises within the state and earn a taxable net income from operations will be the same as when the Connecticut Corporation Franchise Tax Act was first passed by the General Assembly. I recommend that an act be passed, providing in its terms that such annual tax shall be paid to the state by corporations subject to its provisions without regard to whether such corporations sustained losses in any other fiscal or calendar year.

### TAXATION OF INTANGIBLES

Connecticut has taxed intangibles since 1808. The revision of the statutes of that year, Title 102, Chapter 1, Section 14, reads as follows: "The stock of the United States bank, and the stock of either of the United States belonging to residents of this state, shall be assessed at its just value, and set in the list, at 6% of such value. All moneys at interest, secured by notes or bonds of responsible persons, resident in this state, or elsewhere, except moneys loaned to this state, and all moneys at interest secured by mortgage on real estate in this state, or elsewhere, more than the owners thereof pay interest for, shall be set in the list at 6%." No change in this legislation material to this discussion appears to have been made until 1836, when the wording was changed in some respects and notes or other written obligations of any city, town, or other community, and the stocks of railroads, canals, and bridge corporations, except when exempted by charter, were added to the list of taxable property. The revision of the statutes of 1851, page 53, Section 8, shows a change in the law to have been made. The law was broadened and in some respects made more specific. By this enactment such property was set in the list at the rate of 3%. In 1860, such property was required to be set in the list at its actual valuation, and not as theretofore at 3% of such valuation. Other minor changes occurred between 1860 and 1889. The law, as enacted in 1889, has remained practically unchanged to the present time, and is found in the 1918 Revision of the General Statutes at Section 1184.

In 1889 owners of choses in action were first authorized to list the same with the State Treasurer and to pay taxes thereon at a classified rate. By the terms of this law, such registration and payment relieved the owner of the obligation to list such property locally for taxation. The rate of tax first imposed in case of such registration was 1% of the face amount of the chose in action. In 1897, the rate was changed to 2% of the face value. This rate remained unchanged until 1915. The session of that year fixed the rate at 4 mills on the dollar, which is the rate at this time. (See Chapter 284, P. A. 1919). The low rate was fixed as a result of the experiences of all states which have imposed a tax on such property. Experience shows without variation that vastly greater revenue is derived by imposing the lower rate than is derived by attempting to tax such property at a higher rate. The experience of this state is not different from that of any other which has undertaken to deal with this subject. It is shown that Connecticut experimented for a period of one hundred and seven years before it arrived at the point of yielding to the idea that intangibles are not to be successfully taxed at a rate so high as may be imposed on property which may not be secreted from the view of the tax gatherer.

There is no justification, except as may be found in the long practice of the state, for the imposition of an ad valorem tax on intangibles. No better proof of this is obtainable than to observe that no one who knows what he is doing, with rare exception, ever lists such property locally for taxation. Assessors pay little or no attention to the administration of the law which imposes this tax. If registered with the State Treasurer, choses in action which are worthless or nearly worthless are taxed at the same rate as are highest grade securities. No one desires to destroy defaulted bonds, notes or other similar obligations. In time they may be of value. Yet, whether of value or not, the rate is the same when so registered with the Treasurer. Nor is it sensible that the owner of bonds bearing interest at a low rate, such as are legal investments for guardians, trustees and conservators, and are most desirable long term investments for many people, should be required to pay a rate of tax thereon equal to that imposed on bonds of recent issue bearing high return, or on notes secured by real estate situated without this

state, which bear interest at such rates as may be obtained at the present time.

But often greater injustice and even a hardship is imposed by the operation of this law on those who own mortgaged real estate, home owners who work at small weekly wages and farmers whose profits are small in particular, for the mortgagor pays the tax at the local rate on the note owned by the mortgagee to the extent in all cases of the assessed value of the real estate. The suggestion is made in such cases that the note holder should be required to pay the tax thereon. This offers no solution to the difficulty, for, if such were the law, the mortgagee would exact a sufficiently high interest rate to cover the amount of tax. The excess of the face of the note over the assessed value of the real estate is required by the provisions of Section 1167 of the General Statutes to be assessed and taxed to the lender or mortgagee in the town in which such mortgaged real estate is situated. But the mortgaged notes are drawn in common practice to require the mortgagor to pay all taxes thereon. Thus, the state in the exercise of its taxing power delegated to towns permits low valuations for purposes of local taxation, but mortgagors, frequently the least able to pay taxes, are required to pay the high local rate on the choses in action owned by the mortgagee, the same being frequently in excess of the assessed value of the property securing the same.

Stocks, by the provisions of Section 1184 of the General Statutes, are included with notes, bonds, etc., as property to be set in the list for taxation purposes. The statute which authorized registration of choses in action with the State Treasurer and payment thereon of the low rate of tax, does not include stocks as property on which any owner may have advantage of the low rate by paying to the Treasurer and thereby be absolved from the obligation to list the same with the local taxing officials. Stocks, for aught that appears in the statutes, seem to have been omitted from all consideration when the plan of furnishing relief from the high local rate on intangible property was enacted. In practice, whether by authority of law or not, stocks have not been regarded for some years as taxable under Connecticut law. The case of *Lockwood vs. Town of Weston*, 61 Connecticut, page 211, is cited as authority in regard to taxation of such property. The court in that case made it more hazardous for assessors to add

taxable stocks to the lists of taxpayers, but it affirmed the doctrine that stocks are taxable. With respect to taxation of stocks, the law seems to have given way to custom.

Stocks of Connecticut citizens in corporations which pay, or may be required to pay, a net income tax to the state under the provisions of Chapter 73 of the General Statutes, by custom at least, are non-taxable in the hands of the holder. Whether stock in such corporations are taxable under the law is by no means clear. Section 1401 of the General Statutes should be amended and its provisions reconciled with the provisions of the last sentence in Section 1199 of the General Statutes, and the non-taxability of stock in domestic corporations clearly established.

The income of citizens of the state derived from the ownership of stock in foreign corporations not subject to taxation in Connecticut should be included with that derived from ownership of bonds, notes and other taxable choses in action, and all such income from whatever source derived, made taxable on a percentage basis. No reason exists for taxing bonds of a foreign corporation or the income derived therefrom, and at the same time permit stocks in such companies yielding a higher investment return to be free from all taxation within the state. Connecticut companies of all kinds are required to pay taxes to the state, and the taxes so paid are in terms of the statute, (except possibly in case of corporations paying a net income tax) in lieu of any tax on the stock of such companies. The failure to impose a tax on stock of foreign corporations in the hands of Connecticut citizens operates as and is a discrimination against ownership of stock in domestic corporations. Stock in Connecticut companies in the hands of the holder or the income therefrom is subject to taxation in other states, such holders being required to pay either a property tax or a tax on the income derived from ownership of the same. The most careful study of the property tax imposed on choses in action in Connecticut discloses that it is unjust, unscientific and not in keeping with modern and successful practice of taxation. The law is sadly lacking in necessary administrative features. This in a large measure accounts for its failure, or near failure, as a revenue measure.

The statutes of the state imposing a tax on intangible property according to value should be revised to conform with modern practices of taxation. The imposition of a low percentage rate

of tax upon income derived from ownership of such property, including stocks, bonds, and written obligations of all kinds, if the enactment were properly drawn and well administered, would widen the list of taxpayers and tend to relieve business enterprise from its growing burden. Provision might properly be made in such law for the allocation to towns wherein the taxpayers reside, of part of the proceeds from such enactment. This would afford some measure of relief to real estate, which in many of the communities of the state, is being excessively burdened.

In case of the imposition of such tax, and provision for allocation of a part of the proceeds to the town, there would exist a local incentive to assist in the administration of the law. No incentive exists to induce local taxing officials to assist in the administration of the present statute imposing a tax on intangible property, as the taxpayers in towns wherein assessors become active in this direction register such property with the State Treasurer, pay the state rate, and the towns receive no part of the money so paid. The incentive under the present law is in the reverse direction, for, if those owning choses in action do not pay the taxes thereon, the towns, in case of death of the taxpayer, receive 80 per centum of the penalty tax which may be imposed on the estate of the decedent.

The suggestion to impose a percentage tax on investment income in lieu of the present ad valorem property tax with its alternative low rate face-value-registration-with-the-State-Treasurer-plan would do much to simplify and render the law understandable to the taxpaying public. Such a tax avoids many difficulties arising in the administration of a personal income tax and is in harmony with the policy of the state long established to require owners of such property to bear a share of the expense of maintaining government.

#### *State Tax*

Due to the increase in the cost of maintaining the state government and its activities in the period prior to the session of the General Assembly of 1921, the necessity of the enactment of revenue legislation at that session was apparent. One source of revenue was derived from the increased levy on towns, the state tax having been increased from \$1,750,000 annually to \$2,000,000.

This additional levy increased the tax burden of local governments. The amount to be paid by the towns as a state tax is derived from the taxation of real estate and tangible personal property, but about 82½% is derived from the imposition of the tax on real estate. Many of the towns of the state are heavily in debt, while the state is free of indebtedness. The towns are permitted to raise revenue in no manner other than through the exercise of their delegated power, and their means of raising revenue are restricted.

It is doubted, therefore, whether the state should look to the towns as a source of revenue, particularly as the increased costs of maintaining local government have kept apace with, if they have not increased more rapidly than the costs of maintaining state government.

The report of the Tax Commissioner of 1920 recommended that no further increase be made in the state tax. This opportunity is taken for renewing that recommendation. Indeed, if any taxpayers are to be granted relief, such relief may, with greatest propriety, first come in the form of a reduction in the state tax, to the end that no unnecessary burden be imposed on the landowners of Connecticut. It is important that the state encourage rather than discourage such ownership.

#### *Transfer Tax*

Taxation of the succession to property within the jurisdiction of Connecticut and owned by non-resident decedents is exceedingly cumbersome under the present law. It is recommended that a pure transfer tax be imposed upon the transfer of or succession to intangible personal property owned by non-resident decedents and within the jurisdiction of Connecticut. When the property is real estate or tangible personal property in Connecticut, the succession should be taxed in the same manner as though it belonged to a resident decedent allowing, however, that proportion of the resident exemption which the real estate is of the net estate everywhere situated.

#### *Taxation of successive estates*

Section 1266 of the General Statutes defers the collection of taxes on estates to remaindermen until such time as they come into possession. While eminently fair in theory, this law is difficult to administer in that the remainders often do not come into enjoyment for many years, and there is a chance that the

filing of a return may in practice be overlooked, in case of which no further tax is collected. It is recommended, therefore, that the law be amended, so that, when successive estates are subject to taxation, the present value of all future estates be computed by means of the four per cent. experience tables, and the tax be assessed on such values as though each beneficiary had an absolute estate in that amount. It may be of interest to know that the New York, Massachusetts, Rhode Island, and Ohio laws contain provisions substantially the same as the foregoing.

### *Exemptions*

Chapter 283, Public Acts of 1921, should be repealed. By its provisions the exemption of testamentary gifts to Connecticut eleemosynary corporations or institutions is not extended. On the contrary, certain foreign corporations or institutions are preferred. Whatever preferences are to be given should be in favor of Connecticut beneficiaries.

### *Penalty Tax*

The receipts from the so-called penalty tax for the fiscal year ending June 30, 1921 were \$248,241.10, and for the fiscal year ending June 30, 1922, \$198,172.88. Under the provisions of Section 1194, General Statutes, the state retained one fifth of these amounts or \$49,648.22 and \$39,634.57. The remaining four-fifths were distributed to the towns wherein the decedents were domiciled.

Chapter 207 of the Public Acts of 1919 should be repealed and Section 1196 of the General Statutes re-enacted. Under said Chapter 207, the taxability in Connecticut of property located in another state, but owned by a Connecticut resident, is made to depend upon the relation of the tax rate of the place where the property is located to the tax rate in the town wherein the owner resides. Not only is the law impractical from an administrative point of view, but it is also inequitable in cases where the tax rate in the foreign state is slightly less than in the town wherein the owner is resident. In such case the property is liable to almost double the tax it would bear, were it located at the owner's residence.

## ACKNOWLEDGMENT

Acknowledgment is made to Mr. Leslie G. Sumner of the Highway Department for the preparation of charts. Acknowledgment is, also, made to all members of the office force whose devoted and painstaking efforts have made possible the administration of the department for the last biennial period.

Respectfully submitted,

A handwritten signature in cursive script, reading "Thos. H. Blodgett.", written in dark ink.

*Tax Commissioner.*



# APPENDIX

## OPINION OF THE ATTORNEY-GENERAL

ATTORNEY-GENERAL'S OFFICE

Hartford, November 29, 1922.

Hon. William H. Blodgett,  
*Tax Commissioner.*

Dear Sir: —

I have received the following communication from you:

"I desire your advice as to the duties of Tax Commissioner with respect to the assessment of the tax on deposits in savings departments of national banks. The law in regard to this subject is found in Section 1333 of the General Statutes, as amended by the provisions of Chapter 233 of the Public Acts of 1921. Under the provisions of this act 'each such national bank shall be entitled to the same exemption as savings banks, except that the exemption of the amount invested in tax exempt securities shall be only such proportion thereof as the deposits in the savings department bears to the total deposits of such bank, and the amount of taxes paid on real estate shall not be exempted under the provisions of this act if the same is claimed as an exemption under the provisions of Section 1201 of the General Statutes.'

One such bank, in rendering its report, as provided by the provisions of Section 1201 of the General Statutes, as amended by the provisions of Chapter 209 of the Public Acts of 1921, has claimed the deduction of \$48,777.15.

This bank also, in rendering its report, as required by the provisions of Section 1333 of the General Statutes, as amended by Chapter 233 of the Public Acts of 1921, has made further claim of a deduction of \$12,777.15.

Is the bank entitled to take an exemption on account of the tax paid on real estate under the provisions of said Section 1333, as amended, if it has claimed an exemption on account of the payment of such tax under the provisions of Section 1201 of the statutes? The claim is made that if the amount of tax paid on real estate is in excess of the amount which the bank would be required to pay under one of these statutes, then the excess may be deducted under the provisions of the other of the statutes mentioned. In the instant case if this claim is allowed and a deduction is permitted by authority of both statutes, the bank would pay no tax whatever to the state under either statute, and there still would be a deductible balance."

The facts on which you desire my opinion are sufficiently set forth in your letter so that I will not restate them for the purpose of this opinion.

I have given consideration to the claims of the attorney representing the bank, as set forth in his letter to your department, but I am unable to agree with his interpretation of the language of Chapter 233 of the Session Laws of 1921.

Any interpretation that this bank is entitled to this double exemption would in effect be a repeal of part of Chapter 233 of the Session Laws of 1921. I can find no such intention to repeal under existing law. In fact, I am unable to see any conflict in the language of Chapters 209 and 233 of the Session Laws of 1921.

A rule of construction of general application that our courts have adopted and always followed in construing statutes, makes it my duty to give effect to both of these statutes if they can be consistently read together.

As the General Assembly is presumed to know the effect of its legislation, it is not reasonable to presume that within the brief period of eleven days it enacted legislation that would be conflicting in its terms.

The reason for the enactment of this particular provision of Chapter 240 of the Session Laws of 1921, was to prevent these great commercial banking institutions which are run for profit, from having an unfair advantage by way of taxation over savings banks by the erection of buildings that are largely devoted to commercial purposes and are a source of revenue to said bank.

I cannot conceive how the intention of the legislature could be any better expressed than in the language used in this statute. It is an absolute prohibition against allowing any national bank to deduct the amount of taxes paid on its real estate if the same has been claimed as an exemption under the other statute.

The construction of this statute comes within the rule laid down by the Supreme Court in State, ex rel. Morris vs. Bulkley, 61 Conn., 367, in which the court says:

"Thus a statute which provides that a thing shall be done in a certain way, carries with it an implied prohibition against doing that thing in any other way. An enumeration of powers in a statute is uniformly held to forbid the things not enumerated."

I beg to advise you that this bank is not entitled to any exemption for taxes paid by it on its real estate under the provisions of Chapter 233 of the Session Laws of 1921.

Respectfully submitted,

FRANK E. HEALY,  
*Attorney-General.*

## COURT DECISIONS

There is published herewith a summary of recent decisions of the Connecticut Supreme Court of Errors, on the subject of taxation.

THE WILLIAM A. SLATER MILLS, INC. v. G. HAROLD GILPATRIC, TREASURER OF THE STATE OF CONNECTICUT, 97 CONN., 521.

A state may levy an excise tax upon a foreign corporation for the privilege of doing business within its limits.

The validity of such a tax does not depend upon the mode adopted in fixing its amount for any specific period, or upon the time of its payment.

Chapter 73 of the General Statutes provides for an annual tax to the state from every corporation—with certain specified exceptions—"carrying on business in this state" which is required to report to the Federal Collector of Internal Revenue; the tax to be computed by the Tax Commissioner on or before the first day of July in each year from reports filed on or before the first day of April, upon the net income of the company for its fiscal or calendar year net preceding, upon which it is required to pay a tax to the United States. The plaintiff, a Massachusetts corporation, sought to recover, as an illegal exaction, a tax assessed against it and paid under protest in 1921, computed upon its net income during the first six months of 1920 from business carried on by it in this state.

HELD:—

1. That these provisions were not intended to, and did not, impose a tax upon a foreign corporation before it had commenced, nor after it had ceased, to carry on business within this state; and therefore the plaintiff's objection upon this score was not well-founded, nor its objection that the state was imposing a tax when it had no jurisdiction of either the person or the property of the plaintiff.
2. That the tax was a valid exaction for the privilege of doing business in this state during the first six months of 1920, and that, although the plaintiff's withdrawal from the state thereafter and before the tax had been computed and become payable might enhance the difficulty of collecting the tax, it did not affect the right of the state to demand the tax nor the duty of the plaintiff to pay it.

A foreign corporation engaged in the service of the federal government, or in interstate or foreign commerce, cannot be excluded by a state from carrying on business within its limits.

BANKERS TRUST COMPANY v. BLODGETT

In Bankers Trust Company v. Blodgett, 96 Conn., 361, the Supreme Court of Errors upheld the constitutionality of the tax on untaxed property of deceased persons (Sections 1189-1195, General Statutes). The Bankers Trust Company has appealed to the United States Supreme Court, which appeal is pending.

# BLODGETT v. UNION & NEW HAVEN TRUST COMPANY

In *Blodgett v. Union & New Haven Trust Company*, 97 Conn., 405, the Supreme Court of Errors held that an irrevocable grant of a remainder interest in personal property is a present transfer, and that the taxability of such transfer depends upon the terms of the succession tax statute in force at the time of the transfer.

In the instant case an owner of securities, by a deed of trust, transferred them in April 1915 to the defendant in trust to pay the income of the fund to the grantor during her life and at her death to deliver the fund itself to her daughter. The grantor died in January 1921. Held:

That the phrase "gift to take effect at death" in Sec. 2, Chap. 231, Public Acts of 1913, in force at the time of the transfer, evidently meant a gift *in futuro* to take effect at death, and not a gift *in praesenti* of property in which the decedent had no interest at her death. Hence the transfer was not taxable.

In 1915 the legislature changed the statute, by making it apply to any grant or gift of property intended to take effect "in possession or enjoyment" at the death of the grantor or donor. Held: that the words quoted marked the difference between a tax on the privilege of succeeding to the property of a decedent, and a tax on the privilege of succeeding to the possession and enjoyment of property which the decedent had conveyed away during his lifetime, reserving only a right to the income during his own life.

## STATE EX REL. CHENEY v. WILLIAM C. CHENEY, ET ALS., SELECTMEN

Town officials, particularly selectmen, will be interested to observe the results of litigation based on the provisions of Chapter 332 of the Public Acts of 1921. The statute referred to provides that when any town shall neglect to lay necessary taxes or shall have failed to lay a tax which, in addition to the other estimated yearly income of the town, should be sufficient to pay the current expenses of such town, its selectmen shall make a rate bill upon its list last completed for the amount necessary, or for an amount sufficient to pay the deficit in such current expenses, and cause the same to be collected as other taxes.

This litigation arose in the town of Manchester. The selectmen of that town, in conforming to the law, in 1920 recommended to the town meeting a budget, which was accepted. Thereafter, when the taxing officials had completed their duties, the town meeting would not fix the rate sufficiently high to provide revenue to pay for the known current expenses of the town as estimated by the selectmen in the budget so made up by them, and the selectmen, contrary to the provisions of said Chapter 332, declined to make a rate bill upon its list for the amount necessary to pay the deficit in such current expenses. Thereupon tax-payers of the town brought a mandamus suit to the Superior Court for Hartford County to compel the board of selectmen to perform its duties under the law. The opinion of the court was rendered on April 10, 1922, and the intent of the General Assembly to establish a "pay-as-you-go" policy was sustained.

The opinion of the court in the case referred to discusses at very considerable length, among other things, the question as to what constitutes "current expenses," the time within which the selectmen should act in laying such tax, the question as to whether the selectmen should defer action until the actual deficit has developed, and other questions arising in the course of the litigation. Near the close of the opinion the court said:

"I think the selectmen must base their determination as to the laying of an additional tax and as to its rate upon the same data upon which the town meeting was supposed to act: that is, the estimate submitted to and approved by the annual town meeting of October. In short, the selectmen are to 'stand in the shoes' of the town meeting and to do what they ought to have done."

Nearer to the end of the opinion the following language is found:  
"They (the selectmen) ought to act within a reasonable time after the town meeting has been held."

# STATISTICAL TABLES

**TABLE No. 1**  
**GRAND LISTS OF THE TOWNS, BY COUNTIES, FOR THE YEARS 1880, 1890, 1900,**  
**1910, AND 1920, WITH PERCENTAGES OF INCREASE OR DECREASE**

**HARTFORD COUNTY.**

TOWNS.	1880 Total value of taxable property as returned by the town.	Percentage of increase or decrease : with 1880.		1890 Total value of taxable property as returned by the town.	Percentage of increase or decrease : with 1890.		1900 Total value of taxable property as returned by the town.	Percentage of increase or decrease : with 1900.		1910 Total value of taxable property as returned by the town.	Percentage of increase or decrease : with 1910.		1920 Total value of taxable property as returned by the town.
		Inc. %	Dec. %		Inc. %	Dec. %		Inc. %	Dec. %		Inc. %	Dec. %	
Avon,	\$479,782	6.01		\$450,906	6.7		\$420,555	52.8		\$642,879	166.7		\$1,714,584
Berlin,	1,066,020	.733		1,058,020	20.9		1,280,024	44.03		1,843,641	127.2		4,189,184
Bloomfield,	798,465	9.19		725,079	8.5		786,965	35.8		1,068,944	247.4		3,713,740
Bristol,	2,194,589	52.4	9.18	3,345,480	71.03		5,721,937	83.0		10,481,212	189.8		30,372,095
Burlington,	381,501			346,472	1.9		352,288	19.6		421,377	59.0		670,052
Canton,	1,146,241	2.89		1,178,438	1.2		1,164,877	65.9		1,933,051	20.2		2,323,502
East Granby,	498,845	7.05		483,643	20.05		558,718	8.5		608,472	112.8		1,290,271
East Hartford,	1,792,402	26.9	7.83	2,275,077	31.01		2,980,610	67.9		5,007,074	145.1		12,274,006
East Windsor,	1,188,626			1,095,482	4.9		1,150,051	65.6		1,904,654	104.3		3,891,985
Enfield,	2,607,613	1.74		2,653,025	3.5		2,747,862	126.3		6,219,460	119.0		13,618,375
Farmington,	1,678,879	8.22		1,540,771	35.6		2,080,164	13.3		2,368,838	141.4		5,719,834
Glastonbury,	1,082,679	.776		1,074,267	58.8		1,706,670	72.2		2,939,191	160.9		7,969,267
Granby,	500,309			400,106	21		391,600	71.7		672,476	59.3		1,071,322
Hartford,	46,991,833	3.05	20.02	48,429,208	44.03		69,757,071	30.6		91,118,506	189.5		263,806,926
Hartland,	263,884	23.8		200,913	.79		199,325	22.5		244,229	31.7		321,736
Manchester,	2,563,626	33.2		3,415,175	35.1		4,616,137	251.9		16,246,477	100.3		32,542,739
Marlborough,	149,653	19.9		119,746	16.2		139,204	3.4		144,004	30.7		188,230
New Britain,	4,748,647	63.9		7,785,634	85.8		10,580,067	272.09		39,367,672	131.7		91,229,498
Newington,	486,230	7.13		520,946	9.07		473,679	178.3		1,318,403	112.8		2,805,315
Plainville,	622,852	8.82	6.42	677,832	30.2		882,645	104.03		1,800,994	135.2		4,236,694
Rocky Hill,	382,340			357,769	23.6		442,417	46.3		647,345	118.2		1,412,221
Simsbury,	1,083,949	1.64		1,101,784	44.7		1,594,774	69.3		2,700,260	102.3		5,462,630
Southington,	2,137,011	3.05	20.0	2,202,370	16.5		2,566,977	75.4		4,324,865	75.4		7,586,331
South Windsor,	1,244,282			994,724	7.2		1,066,758	28.2		1,867,922	202.3		4,135,372
Suffield,	1,865,244	2.43		1,819,801	42.6		2,595,902	48.5		3,856,867	78.3		6,375,352
West Hartford,	2,116,904	19.8		2,537,979	62.5		4,124,954	44.7 <sup>b</sup>		1,211,492	234.7		21,432,479
Wethersfield,	1,230,457	3.27		1,190,143	12.1		1,334,635	9.2		1,211,492	234.7		4,054,958
Windsor,	1,567,628	14.8		1,334,290	29.3		1,726,069	116.7		3,740,761	103.1		7,595,916
Windsor Locks,	711,613	112.98		1,515,604	20.7		1,829,946	69.31		3,098,348	65.5		5,130,098
Totals	\$83,582,044			\$90,811,864			\$125,282,881			\$207,298,354			\$547,334,691

Percentage of increase or decrease, 8.64  
a Town Clerk reported: "I have no returns from Assessors or Board of Relief."  
b Percentage of increase, 1919 compared with last complete list, that of 1909.







FAIRFIELD COUNTY.

TABLE No. 1 — CONTINUED

Towns.	1880 Total value of taxable property as returned by the town.	Percentage of increase or decrease: 1890 compared with 1880. Inc. % Dec. %	1890 Total value of taxable property as returned by the town.	Percentage of increase or decrease: 1900 compared with 1890. Inc. % Dec. %	1900 Total value of taxable property as returned by the town.	Percentage of increase or decrease: 1910 compared with 1900. Inc. % Dec. %	1910 Total value of taxable property as returned by the town.	Percentage of increase or decrease: 1920 compared with 1910. Inc. %	1920 Total value of taxable property as returned by the town.
Bethel.	\$888,152	21.8	\$1,082,583	9.8	\$1,189,543	61.8	\$2,000,350	14.5	\$2,290,988
Bridgeport.	11,626,267	106.54	24,013,787	156.35	61,660,175	172.6	89,834,601	172.6	244,925,784
Brookfield.	600,824	18.2	491,411	12.2	481,200	22.8	559,734	44.9	761,449
Danbury.	5,358,496	34.3	7,197,137	10.8	7,978,801	175.7	10,429,738	128.0	23,782,786
Dartton.	1,490,773	2.3	1,455,599	78.9	2,408,241	30.7	4,579,432	70.6	7,810,956
Easton.	438,478	6.3	410,472	19.2	489,310	11.9	577,754	41.3	777,096
Fairfield.	2,203,260	1.4	2,171,736	54.7	3,360,480	51.9	5,105,210	313.8	21,126,755
Greenwich.	3,639,327	38.2	5,032,170	74.0	8,758,320	203.1	26,509,822	104.8	54,240,359
Monroe.	510,534	25.9	378,055	5.4	357,500	15.9	414,351	165.7	1,100,364
New Canaan.	1,250,113	2	1,247,584	55.4	1,939,190	140.5	4,685,349	64.6	7,678,727
New Fairfield.	411,050	14.1	553,084	4.7	541,184	4.3	556,051	73.6	613,310
Newtown.	1,828,114	13.3	1,574,868	.5	1,565,763	7.09	1,676,895	92.3	3,224,324
Norwalk.	5,398,730	15.0	6,210,855	122.83	13,840,031	46.3	20,248,226	70.6	34,547,130
Reading.	394,342	38.8	1,526,884	3.2	576,274	63.8	1,580,970	18.2	1,847,094
Ridgefield.	1,116,392	13.1	1,263,044	50.4	1,879,951	132.07	4,362,836	33.8	6,056,761
Shelton, a	1,011,211	44.7	1,463,267	181.05	4,112,611	31.2	5,399,289	109.9	11,334,985
Sherman.	364,334	5.8	343,169	2.4	324,802	32.2	309,664	32.2	409,426
Stamford.	6,920,103	26.5	8,764,414	20.2	10,531,351	233.5	35,160,320	69.0	59,374,319
Stratford.	1,605,832	39.3	973,880	47.5	1,437,031	209.3	4,444,812	298.0	17,688,174
Trumbull.	624,260	4.3	597,127	7.5	642,283	16.1	761,925	262.6	2,762,976
Weston.	419,910	12.2	368,507	19.0	298,184	5.1	313,502	64.1	514,578
Westport.	2,079,108	1.0	2,100,397	10.4	2,319,055	91.3	4,438,155	158.3	11,372,938
Wilton.	711,613	3.7	684,935	27.0	870,014	24.9	1,086,883	106.6	2,245,578
Totals.	\$51,357,423		\$68,699,357		\$127,408,654		\$224,775,072		\$516,496,987
Percentage of increase or decrease, a Name changed from Huntington in 1919.	33.7		85.4		76.4		129.8		



TABLE No. 1 — CONTINUED

## LITCHFIELD COUNTY.

TOWNS.	1880 Total value of taxable property as returned by the town.	Percentage of increase or decrease: 1890 compared with 1880. Inc. % Dec. %	1890 Total value of taxable property as returned by the town.	Percentage of increase or decrease: with 1890. Inc. % Dec. %	1900 Total value of taxable property as returned by the town.	Percentage of increase or decrease: with 1900. Inc. % Dec. %	1910 Total value of taxable property as returned by the town.	Percentage of increase or decrease: with 1910. Inc. %	1920 Total value of taxable property as returned by the town.
Barkhamsted,	\$420,307	18.09	\$352,657	7.7	\$325,277	1.9	\$318,970	49.4	\$476,583
Bethlehem,	453,487	15.8	382,588	15.8	322,016	47.2	474,175	53.2	726,639
Bridgewater,	417,984	12.5	365,359	1.4	359,933	6.6	335,266	47.3	494,788
Canaan,	516,749	2.1	528,103	10.6	471,986	5.7	444,619	109.0	927,020
Colebrook,	418,241	11.8	351,680	11.8	308,919	24.02	384,366	85.5	712,872
Cornwall,	612,585	3.1	631,668	17.5	520,913	16.2	605,804	46.5	887,406
Goshen,	762,886	26.01	564,401	7.5	521,859	12.3	457,493	81.2	828,923
Harwinton,	483,412	12.8	421,100	10.7	375,630	48.1	529,668	145.1	1,298,112
Kent,	472,825	.13	473,440	1.8	494,877	22.8	571,155	106.1	1,177,181
Litchfield,	2,019,480	1.8	1,982,161	41.1	2,787,713	8.9	3,048,379	82.2	5,554,822
Morris,	367,984	4.5	351,159	7.1	326,221	52.2	496,568	90.7	946,924
New Hartford,	1,052,217	.7	1,044,633	5.6	1,103,493	1.4	1,119,382	104.6	2,290,650
New Milford,	1,945,854	3.2	1,883,470	9.06	2,084,300	16.9	2,403,950	139.8	5,765,534
Norfolk,	792,377	8.5	860,035	26.8	1,080,888	205.1	3,328,853	15.9	3,356,897
North Canaan,	689,567	.8	695,183	6.7	741,958	76.3	1,318,272	15.0	1,516,291
Plymouth,	1,016,872	3.4	991,911	1.01	991,861	131.4	2,298,387	114.5	4,922,690
Roxbury,	481,118	15.4	406,889	12.8	459,041	45.3	437,042	634.844	834,844
Salisbury,	1,904,862	5.3	1,803,847	4.8	1,891,775	10.9	2,098,382	67.2	3,508,089
Sharon,	1,369,985	4.1	1,313,252	2.4	1,280,427	31.8	1,687,986	50.2	2,534,672
Thomaston,	1,441,377	6.6	1,537,684	1.1	1,555,010	62.01	2,519,304	74.3	4,392,078
Torrington,	1,434,549	161.1	3,746,950	89.3	7,094,184	47.09	10,435,205	157.1	26,831,102
Warren,	280,929	17.3	232,183	2.8	238,865	12.1	267,950	64.9	441,762
Washington,	921,510	6.2	864,215	22.7	1,061,057	36.3	1,446,488	139.0	3,456,864
Watertown,	1,578,000	17.6	1,299,561	10.9	1,441,946	145.4	3,538,909	84.9	6,542,042
Winchester,	2,807,349	5.5	2,651,864	80.1	4,777,504	18.7	5,671,079	60.9	9,123,325
Woodbury,	1,058,216	9.2	980,674	.9	4,777,136	18.08	1,104,082	40.3	1,548,838
Totals,	\$25,720,672		\$26,686,667		\$33,529,789		\$47,338,934		\$91,396,938
Percentage of increase or decrease,	3.7	25.6	41.1	93.1					

TABLE No. 1 — CONTINUED

## MIDDLESEX COUNTY.

TOWNS.	1880			1890			1900			1910			1920		
	Total value of taxable property as returned by the town.	Percentage of increase or decrease with 1880.	Inc. %	Total value of taxable property as returned by the town.	Percentage of increase or decrease with 1890.	Inc. %	Total value of taxable property as returned by the town.	Percentage of increase or decrease with 1900.	Inc. %	Total value of taxable property as returned by the town.	Percentage of increase or decrease with 1910.	Inc. %	Total value of taxable property as returned by the town.	Percentage of increase or decrease with 1920.	Inc. %
Chester,	\$433,218	8.4		\$469,970	8.3		\$511,684	66.6		\$852,728	42.1		\$1,211,866		
Clinton,	656,335	2.6		674,049	19.4		804,046	49.9		1,212,173	39.1		1,685,682		
Cromwell,	735,154	14.3		844,376	19.4		1,008,189	12.6		1,185,343	80.8		2,052,357		
Durham,	470,218			468,076	7.4		433,203	21.4		526,234	46.2		769,532		
East Haddam,	1,316,779	11.8		1,161,187	15.6		978,387	170.1		800,327	170.1		2,161,297		
East Hampton, a	617,316	.9		623,463	16.6		727,377	59.4	18.2	1,160,165	144.1		2,832,261		
Essex,	1,023,034	2.4		993,060	5.2		945,955	130.4		2,179,655	49.2		3,251,372		
Haddam,	727,589	8.1		685,030	4.7		636,290	24.7		794,828	61.1		1,280,315		
Killingworth,	231,504	8.7		211,358	9.02		192,286	60.8		309,388	14.7		854,795		
Middlefield,	563,237	2.8		547,036	24.7		411,461	14.9		473,023	97.9		936,044		
Middletown,	6,226,345	32.3		8,239,475	8.4		8,932,398	28.7		11,498,432	60.5		18,451,651		
Old Saybrook,	717,089	108.4		1,494,530	58.8		615,046	55.1		954,199	62.2		1,546,133		
Portland,	1,938,116	2.7		1,885,416	10.8		1,681,719	18.1		1,987,775	73.1		3,441,590		
Saybrook,	643,649	2.5		626,332	12.4		704,332	49.04		1,050,501	74.1		1,829,123		
Westbrook,	482,988	4.06		502,625	.3		500,786	78.4		893,596	65.1		1,475,044		
Totals,	\$16,782,571			\$19,414,581			\$19,085,059			\$25,328,357			\$43,281,062		
Percentage of increase or decrease, a	15.6			1.6			35.3			67.6					

a Name changed from Chatham in 1915.

TABLE No. 1 — CONTINUED

## TOLLAND COUNTY.

TOWNS.	1880 Total value of taxable property as returned by the town.	Percentage of increase or decrease: 1880 compared with 1880. Inc. %	1890 Total value of taxable property as returned by the town.	Percentage of increase or decrease: 1890 compared with 1890. Inc. %	1900 Total value of taxable property as returned by the town.	Percentage of increase or decrease: 1900 compared with 1900. Inc. %	1910 Total value of taxable property as returned by the town.	Percentage of increase or decrease: 1910 compared with 1910. Inc. %	1920 Total value of taxable property as returned by the town.
Andover,	\$234,542	16.2	\$198,331	20.09	\$238,774	21.1	\$185,941	61.4	\$300,139
Bolton,	188,196	6.1	176,589	6.2	185,536	45.5	240,877	48.5	360,563
Columbia,	284,616	2.4	260,681	8.5	236,498	12.2	267,667	148.5	666,216
Coventry,	726,215	14.6	619,490	.11	613,748	40.3	868,401	15.3	1,005,410
Ellington,	724,906	1.4	714,415	2.7	734,094	37.1	1,006,223	38.7	1,406,276
Hebron,	476,271	11.6	419,971	1.2	414,676	8.9	461,817	29.3	536,498
Mansfield,	689,262	17.2	553,838	6.8	515,720	46.2	754,362	93.7	1,461,391
Somers,	586,747	8.2	646,007	22.2	785,630	166.7	712,363	53.4	1,093,667
Stafford,	1,100,211	13.8	1,253,618	6.005	1,323,274	9.7	3,643,784	55.7	5,517,784
Tolland,	353,972	11.2	314,137	32.8	417,198	13.04	362,793	114.1	773,807
Union,	167,933	18.5	123,672	127.53	124,970	42.1	177,703	70.0	302,065
Vernon,	2,670,395	11.5	2,978,946	127.53	6,780,412	6.6	6,829,362	53.0	9,969,876
Willington,	242,393	8.4	221,855	5.08	210,563	28.9	267,235	20.8	3,228,964
Totals,	\$8,394,561		\$8,434,950		\$12,573,995		\$15,170,218		\$26,674,145
Percentage of increase or decrease,	1.07		15.7		20.6		75.3		

TABLE No. 1 — CONCLUDED  
GRAND LISTS OF THE TOWNS, BY COUNTIES FOR THE YEARS 1880, 1890, 1900, 1910, AND 1920,  
WITH PERCENTAGES OF INCREASE OR DECREASE

SUMMARY.  COUNTIES.	1880			1890			1900			1910			1920		
	Total value of taxable property as returned by the towns.	Percentage of increase or decrease with 1880.	Inc. %	Total value of taxable property as returned by the towns.	Percentage of increase or decrease with 1890.	Inc. %	Total value of taxable property as returned by the towns.	Percentage of increase or decrease with 1900.	Inc. %	Total value of taxable property as returned by the towns.	Percentage of increase or decrease with 1910.	Inc. %	Total value of taxable property as returned by the towns.	Percentage of increase or decrease with 1920.	Inc. %
Hartford,	\$83,582,044	8.6		\$90,811,864	37.9		\$125,282,881	65.4		\$207,298,354	164.0		\$547,334,691		
New Haven,	89,513,761	10.7		99,122,806	48.3		187,099,038	53.08		286,428,271	98.1		567,519,222		
New London,	39,456,270		6.5	36,872,011	6.4		39,265,200	45.9		57,296,714	68.9		96,755,876		
Fairfield,	51,357,423	33.7		68,699,357	85.4		127,408,654	76.4		224,775,072	129.8		516,496,887		
Windham,	17,363,554	4.0		18,058,566	2.1		18,445,546	27.9		23,610,136	94.4		45,896,415		
Litchfield,	25,720,672	3.7		26,686,687	25.6		33,529,789	41.1		47,338,934	93.1		91,396,938		
Middlesex,	16,782,571	15.6		19,414,581	15.7	1.6	19,085,059	35.3		25,828,357	67.6		43,281,062		
Tolland,	8,394,561	1.07		8,484,950			12,573,995	20.6		15,170,218	75.8		26,874,145		
Totals,	\$332,170,856			\$368,150,802			\$662,690,162			\$887,747,056			\$1,935,355,236		
Percentage of increase or decrease,		10.8			52.8			57.9			118.0				

TABLE No. 2

TOTAL GRAND LISTS OF THE STATE SINCE 1796 AS FURNISHED  
BY TOWN CLERKS, ADDITIONS BY BOARD OF EQUALIZATION,  
FINAL STATE GRAND LISTS, AND THE STATE TAX RATE  
SINCE 1851

Year.	Town grand lists.	Year.	Town grand lists.	Year.	Town grand lists.	State Tax Mills.
1796,	\$5,882,826	1817,	\$5,534,070	1838,	\$4,287,515	
1797,	6,034,469	1818,	5,553,882	1839,	4,363,059	
1798,	6,096,517	1819,	4,113,138	1840,	4,354,946	
1799,	6,061,889	1820,	3,907,135	1841,	4,398,714	
1800,	5,874,018	1821,	3,746,289	1842,	4,385,800	
1801,	6,012,312	1822,	3,798,927	1843,	4,012,998	
1802,	6,016,887	1823,	3,787,469	1844,	4,077,596	
1803,	6,026,450	1824,	3,830,923	1845,	4,143,698	
1804,	6,089,640	1825,	3,885,726	1846,	4,278,025	
1805,	5,657,074	1826,	3,625,692	1847,	4,427,589	
1806,	5,607,872	1827,	3,679,169	1848,	4,622,620	
1807,	5,577,274	1828,	3,715,676	1849,	4,719,153	
1808,	5,552,927	1829,	3,764,486	1850,	4,704,611	
1809,	5,565,123	1830,	3,734,009	1851,	5,802,953	10
1810,	5,615,873	1831,	3,798,415	1852,	6,092,960	10
1811,	5,658,712	1832,	3,829,269	1853,	6,531,435	10
1812,	5,661,206	1833,	3,930,130	1854,	6,819,191	10
1813,	5,649,183	1834,	3,974,163	1855,	7,012,937	10
1814,	5,959,756	1835,	4,087,029	1856,	7,144,066	10
1815,	5,804,398	1836,	4,242,345	1857,	7,165,657	10
1816,	5,698,662	1837,	4,233,575	1858,	7,199,423	15



TABLE No. 2 — CONCLUDED

Year.	Town grand lists.	State tax Mills.	Year.	Town grand lists.	State tax Mills.	Year.	Town grand lists.	State tax Mills.
1859,	\$7,479,302	15	1872,	\$348,855,457	1	1885,	\$349,177,597	2
1860, a	254,742,695	1	1873,	354,099,707	1	1886,	349,725,773	1½
1861,	247,065,811	2	1874,	358,491,451	1	1887,	352,795,926	1½
1862,	246,332,129	2	1875,	351,785,469	1	1888,	354,557,515	1
1863,	258,223,409	4	1876,	344,406,977	1½	1889,	358,913,906	b
1864,	276,086,457	4	1877,	335,382,854	1½	1890,	368,150,802	
1865,	290,013,121	3½	1878,	324,889,023	1½	1891,	372,874,447	
1866,	309,974,514	3	1879,	327,182,435	1½	1892,	381,261,607	
1867,	304,747,103	2½	1880,	332,170,856	1½	1893,	416,323,252	
1868,	312,574,408	2½	1881,	338,414,076	1½	1894,	414,258,956	
1869,	322,553,498	2	1882,	342,242,566	1½	1895,	444,321,927	
1870,	328,436,601	2	1883,	348,774,879	1½			
1871,	339,782,733	2	1884,	349,977,339	1½			

Year.	Town grand lists.	Additions by Board of Equalization.	State grand lists.	State tax Mills.
1896, c	\$457,841,165	\$71,780,000	\$529,621,165	
1897,	478,190,257	56,275,000	534,465,257	
1898,	496,032,762	56,855,000	552,887,762	
1899,	508,143,749	62,020,000	570,163,749	
1900,	562,690,162	131,510,000	694,200,162	
1901,	551,210,791	98,361,000	649,571,791	
1902,	593,985,301	71,109,000	665,094,301	
1903,	612,111,711	65,285,000	677,396,711	
1904,	629,784,142	61,112,000	690,896,142	
1905,	660,763,822	51,755,344	712,519,166	
1906,	696,927,976	94,842,000	791,769,976	
1907,	738,227,086	95,310,000	833,537,086	
1908,	770,599,592	151,472,000	922,071,592	½
1909,	837,022,807	128,607,000	965,629,807	½
1910,	887,747,056	104,204,000	997,500,644	
1911,	948,399,019	92,935,000	1,041,334,019	
1912,	1,007,155,545	95,835,000	1,102,990,545	1
1913,	1,065,131,740	106,920,000	1,172,051,740	1
1914,	1,105,081,413	d		e
1915,	1,174,551,713	d		e
1916,	1,278,357,574	d		e
1917,	1,375,708,933	d		e
1918,	1,464,602,164	d		e
1919,	1,661,776,728	d		e
1920,	1,935,355,236	d		f
1921,	1,962,763,631	d		f

a Change in valuation from percentage to full value basis.

b Tax abolished.

c No regular action by the Board of Equalization prior to 1896.

d Corrections by Board of Equalization made only to lists of \$2,500,000 and less in valuation for purposes of highway and school aid from State. On lists of October 1, 1920 and October 1, 1921, corrections also made by Board of Equalization to towns having grand lists between \$2,500,000 and \$4,000,000 for the purposes of Chapter 308, Public Acts of 1921.

e State tax of \$1,750,000 apportioned to towns on basis of taxes collected.

f State tax of \$2,000,000 apportioned to towns on basis of taxes collected.

**TABLE No. 3**  
**Abstract of Taxable Property, List of 1920.**

HARTFORD COUNTY.				Dwelling Houses.				Store Houses, Private Garages, etc.				House and Building Lots.				Buildings used for Stores, Shops, Saloons, Theatres, Bams, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.				Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.			
TOWNS.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.
Avon,	260	\$ 520,874	\$1,447	453	\$ 157,854	\$ 348	380	\$ 29,580	\$ 78	16	\$ 159,971	\$ 9,998	13	\$ 107,867	\$ 8,298								
Berlin,	816	1,577,117	1,933	647	172,135	266	1,058	171,832	162	59	125,600	2,129	31	760,700	24,539								
Bloomfield,	558	1,032,625	1,851	969	520,377	537	2,339	520,136	222	30	27,850	928	114	22,431	197								
Bristol,	3,063	8,352,830	2,727	1,352	313,675	232	5,286	5,086,440	966	304	1,091,300	5,563	284	6,987,600	24,604								
Burlington,	235	172,795	735	379	70,575	186	219	6,138	28	9	8,450	939	39	12,000	308								
Canton,	513	609,913	1,189	568	85,220	150	378	134,975	357	37	110,585	2,989	69	380,300	5,512								
East Granby,	218	239,470	1,098	520	254,327	489	224	15,445	69	15	21,148	1,410	3	11,400	3,800								
East Hartford,	2,084	6,338,989	3,042	1,551	1,071,130	691	4,511	1,080,972	373	92	561,974	6,108	19	402,100	21,163								
East Windsor,	726	1,241,475	1,710	1,238	631,190	510	741	162,210	219	53	104,300	1,968	10	252,300	25,220								
Enfield,	1,518	4,762,290	3,137	1,311	686,575	524	1,865	188,330	101	128	806,250	6,299	17	3,476,300	204,488								
Farmington,	760	2,468,434	3,248	329	275,018	836	715	655,215	916	36	284,150	8,171	26	589,460	22,572								
Glastonbury	1,127	2,369,793	2,103	780	858,885	1,101	1,001	688,917	688	28	95,190	3,400	15	733,525	48,908								
Granby,	335	302,475	903	866	209,610	242	67	7,190	107	14	21,450	1,532	52	7,065	136								
Hartford,	11,335	107,279,470	9,464	a			b			1,121	92,722,964	82,715	96	27,929,485	290,932								
Hartland,	146	53,866	369	1	150	150	b			1	440	440	14	26,750	2,125								
Manchester,	2,773	7,825,234	2,822	1,567	831,560	563	4,476	4,238,170	947	183	1,158,420	6,330	59	5,809,289	98,462								
Marlborough,	92	41,866	453	131	6,845	52	b			3	350	117	1	200	200								
New Britain,	5,377	23,768,850	4,420	1,820	1,019,670	560	9,175	16,926,810	1,845	510	6,625,100	12,990	91	21,727,300	238,762								
Newington,	492	1,330,238	2,704	278	100,725	362	3,137	374,354	119	6	41,700	6,950	11	75,400	6,855								
Plainville,	808	1,482,172	1,834	494	86,408	175	4,587	545,828	119	122	217,119	1,780	30	761,965	25,399								
Rocky Hill,	358	603,020	1,684	467	71,535	153	375	86,940	232	14	11,975	855	11	109,400	9,945								
Simsbury,	666	1,592,671	2,391	918	479,974	523	482	432,673	898	42	146,300	3,483	13	603,746	46,442								
Southington,	1,504	2,329,575	1,549	1,170	186,235	159	1,799	790,453	439	134	305,050	2,276	23	1,532,342	66,623								
South Windsor,	566	789,135	1,394	2,118	1,003,625	474	526	137,480	242	9	13,700	1,522	9	19,550	2,172								
Suffield,	1,011	1,096,125	1,678	2,813	1,520,399	540	1,095	284,914	260	84	232,635	2,769	9	49,900	5,544								
West Hartford,	1,952	10,456,965	5,357	1,278	615,160	481	6,280	6,817,146	1,086	78	435,729	5,866	15	513,420	34,228								
Wethersfield,	788	2,649,094	3,362	237	61,944	261	1,589	509,954	321	7	32,800	4,686	7	15,500	2,214								
Windsor,	1,262	2,880,425	2,282	1,481	1,123,683	759	3,274	988,106	293	52	161,050	3,097	21	655,850	31,221								
Windsor Locks,	665	1,118,025	1,681	592	278,800	471	1,222	586,644	490	58	103,175	5,227	16	1,608,289	100,518								
Totals,	42,008	\$195,885,931	\$4,063	26,328	\$12,743,284	\$ 484	56,751	\$41,997,042	\$ 740	3,245	\$106,436,725	\$32,800	1,118	\$75,184,434	\$67,249								

a Information not furnished as required by the statutes.

b Included with "Dwelling Houses." Information not furnished as required by the statutes.

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

HARTFORD COUNTY.

TOWNS.

TOWNS.	Acres of Land.			Quarries, Mines, and Ore Beds.			Shell Fish Lands.			Horses and Mules			Neat Cattle.			Dogs.			Automobiles and Motor Vehicles.			Carrriages, Wagons, and Bicycles.	Jewelry of any kind.	Wares and					
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.											
Avon.	12,446	\$	288,355	\$	23	\$	0	\$	0	201	\$	17,395	\$	42,020	\$	1,230	\$	0	178	\$	73,340	\$	2,065	\$	1,240				
Berlin.	15,950		598,658		38		0		0	395		23,330		50,860		3,480		203	373		138,130		3,700		0				
Bloomfield.	14,612		1,241,362		85		0		0	482		33,825		88,900		4,585		0	287		108,220		377		0				
Bristol.	14,082		497,975		35		0		0	479		46,675		45,485		1,450		0	1,435		581,041		405		17,350				
Burlington.	17,867		308,246		17		0		0	165		15,580		33,070		3,385		0	63		20,050		318		0				
Canton.	14,161		177,406		13		0		0	237		17,985		42,157		500		0	267		91,110		341		1,955				
East Granby.	10,031		428,091		43		0		0	306		30,919		54,589		55		0	132		49,022		371		0				
East Hartford.	8,865		1,303,933		147		0		0	469		35,300		8,690		40		0	939		431,068		459		350				
East Windsor.	15,185		988,440		65		0		0	692		78,200		42,045		50		0	366		181,800		497		125				
Enfield.	19,163		1,055,217		55		0		0	675		51,600		64,250		69		0	709		370,960		523		1,800				
Farmington.	15,329		495,239		32		50		0	271		21,675		72,426		78		0	398		242,601		610		1,756				
Glastonbury.	28,822		1,374,911		48		2,300		0	642		51,035		51,235		44		0	506		213,542		422		865				
Granby.	23,545		317,753		13		0		0	416		30,425		57,875		45		0	198		76,667		387		75				
Hartford.	4,278		7,245,540		1,694		0		0	832		84,065		5,560		25		0	10,252		6,603,325		644		39,280				
Hartland.	21,161		177,947		8		0		0	137		12,555		13,740		28		0	45		13,600		302		0				
Manchester.	14,792		1,171,073		79		0		0	519		57,227		37,707		49		0	1,426		752,125		527		21,227				
Marlborough.	14,919		106,223		7		0		0	85		4,755		18,355		39		0	27		6,534		242		0				
New Britain.	3,901		1,633,219		419		0		0	411		39,150		7,430		32		0	3,421		1,916,200		560		33,650				
Newington.	6,920		701,221		101		0		0	215		14,320		35,725		37		0	172		65,127		379		0				
Plainville.	4,863		146,109		30		0		0	102		7,390		9,600		58		0	309		150,584		487		1,325				
Rocky Hill.	7,887		343,419		44		0		0	198		13,070		37,785		42		0	107		27,600		258		0				
Simsbury.	17,821		623,413		35		0		0	418		40,710		72,165		53		0	417		199,785		479		7,760				
Southington.	20,310		625,692		31		0		0	394		31,815		88,400		70		0	530		242,900		458		875				
South Windsor.	16,788		1,704,405		102		0		0	706		67,450		38,780		49		0	357		153,442		430		17,525				
Suffield.	25,528		1,805,083		70		0		0	1,028		124,851		103,696		56		0	572		339,231		593		1,555				
West Hartford.	9,856		1,151,366		117		0		0	349		26,725		60,125		49		0	1,233		717,057		582		2,125				
Wethersfield.	7,012		487,078		69		0		0	205		12,230		36,905		45		0	345		123,931		359		175				
Windsor.	16,207		1,214,463		75		0		0	545		52,654		29,500		48		0	564		237,338		421		40				
Windsor Locks.	4,812		249,504		52		0		0	203		20,300		5,590		73		0	235		143,633		611		6,915				
Totals.	407,113		\$28,401,350		\$	70	\$	2,350	\$	11,797		\$1,063,211		\$	25,050		\$	\$71,835	\$	\$625	\$	\$14,269,963		\$552	\$	\$169,455		\$	\$206,264

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

KARTFORD COUNTY.

TOWNS.

	Furniture, Musical Instru- ments, Libraries, and Implements	Farming Implements and Machines	Farm Produce.	Goods and Merchants, Traders and Manufac- turers	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fish- ing Apparatus.	Steam, Sailing Vee- sels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Cred- its and other Choses in Action, and Ex- cess of Credits over Debts of Merchants.	Money at Interest in this State and else- where, and Money on hand, or on deposit.	All other Taxable Property not specifi- cally mentioned.	Ten per cent. addi- tional on lists not given in.	Grand List.	Percentage Increase over previous year.
Avon,	\$ 3,645	\$ 3,250	\$ 0	\$ 295,183	\$ 1,700	\$ 0	\$ 0	\$ 40	\$ 0	\$ 600	\$ 4,200	\$ 5,415	\$ 1,714,584	4.26%
Berlin,	17,035	2,600	0	347,525	104,500	0	250	0	1,800	2,572	6,360	43,971	4,189,154	10.07
Bloomfield,	6,925	6,200	0	14,250	58,000	0	0	0	10,050	29,556	0	28,054	3,713,740	2.78
Bristol,	317,620	15,350	2,000	5,819,900	250,000	0	0	0	18,700	19,660	201,475	116,059	30,372,095	27.93
Burlington,	1,925	0	0	5,800	500	0	0	0	1,800	2,572	2,545	7,401	670,062	-83
Canton,	7,590	350	0	653,230	0	0	0	0	200	0	0	0	2,323,502	6.85
East Granby,	2,676	100	0	13,400	0	0	0	0	0	300	160,000	0	1,290,271	1.16
East Hartford,	12,350	6,550	98,975	137,656	17,500	0	0	0	200	4,753	300	130,990	12,274,005	6.21
East Windsor,	17,790	33,750	4,950	99,800	27,500	0	0	0	0	100	1,000	22,365	3,891,965	1.30
Enfield,	18,400	8,900	0	1,811,950	170,000	0	0	0	3,700	26,232	36,475	68,646	13,618,375	5.24
Farmington,	123,390	2,320	0	333,312	49,000	0	1,225	0	3,300	30,987	0	50,937	5,719,834	3.02
Glastonbury,	19,135	3,425	0	1,093,650	86,250	0	0	0	14,850	4,093	26,725	27,591	7,669,267	83.33
Granby,	5,600	1,000	1,200	15,150	3,625	0	0	0	1,091	991	6,360	3,155	1,071,322	-01
Hartford,	743,082	0	0	19,076,500	0	0	153,175	0	63,144	133,064	9,350	1,613,584	263,806,926	54.44
Hartland,	3,365	1,600	0	14,130	0	0	0	0	0	0	200	243	321,736	7.65
Manchester,	261,311	15,700	0	9,524,458	637,650	0	0	0	0	32,149	13,455	88,644	32,542,739	26.92
Marlborough,	400	0	0	4,500	0	0	0	0	0	0	0	2,207	138,230	3.02
New Britain,	70,655	5,500	0	16,868,286	0	0	0	0	0	9,821	10,310	556,347	91,229,498	56.81
Newington,	4,735	2,250	0	2,550	500	0	550	0	0	1,800	0	51,495	2,805,315	5.93
Plainville,	25,590	1,900	0	700,599	63,774	0	0	0	400	12,260	1,135	19,676	4,238,694	13.55
Rocky Hill,	9,645	200	0	21,680	0	300	50	0	55,296	400	1,135	16,448	1,412,221	5.64
Simsbury,	34,175	8,550	1,100	737,240	51,500	0	0	0	262,241	109,247	26,600	19,750	5,482,630	2.85
Southington,	44,603	7,225	0	1,276,560	48,156	0	0	0	0	0	0	57,730	7,586,331	5.37
South Windsor,	8,625	20,600	0	24,375	7,000	0	400	0	70,421	21,520	1,090	41,750	4,135,372	4.42
Suffield,	55,400	44,290	149,438	306,912	64,000	0	0	0	18,605	16,858	500	40,996	6,875,382	10.90
Swampscott,	104,865	38,165	0	288,417	76,700	0	0	0	9,967	5,265	2,600	88,132	21,432,479	11.23
Wethersfield,	27,235	1,300	0	65,450	5,000	0	2,350	0	1,200	525	0	19,237	4,084,958	13.00
Windsor,	21,285	10,600	0	136,350	50,000	1,100	335	0	4,150	3,050	1,350	50,288	7,595,916	3.04
Windsor Locks,	14,325	500	0	657,150	31,000	1,300	0	0	19,757	2,500	350	81,241	5,130,098	6.28
Totals	\$1,985,377	\$244,375	\$257,663	\$60,363,413	\$1,753,915	\$1,700	\$158,375	\$0	\$556,162	\$473,640	\$512,380	\$3,280,857	\$547,334,691	37.98%

# TABLE No. 3—CONTINUED Abstract of Taxable Property, List of 1920.

NEW HAVEN COUNTY.

TOWNS	Dwelling Houses.				House and Building Lots.				Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.				Buildings used for Mills, Manufactories, and Disalleries, including dams, water power and machinery.			
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.
Ansonia,	2,111	\$ 6,118,407	\$2,898	778	\$ 284,672	\$ 366	2,404	\$ 2,463,577	\$ 1,025	276	\$ 1,137,368	\$ 4,085	33	\$ 5,905,484	\$178,954	33
Beacon Falls,	265	372,215	1,405	103	14,380	140	395	51,705	131	14	42,585	3,042	13	307,615	23,663	13
Bethany,	137	111,312	812	214	35,231	165	148	17,644	119	1	350	350	42	266,065	6,335	42
Branford,	2,036	4,183,417	2,055	561	190,530	340	573	201,935	352	86	217,675	2,561	25	456,100	18,244	25
Cheshire,	640	1,553,750	2,431	735	292,865	398	690	335,345	486	32	70,400	2,200	27	457,830	16,957	27
Derby,	1,175	3,033,194	2,581	306	104,207	341	1,534	2,291,811	1,494	177	1,235,760	6,982	35	1,159,495	33,128	35
East Haven,	1,321	2,340,112	1,771	496	125,604	253	5,420	1,315,500	243	20	132,821	6,641	3	111,385	37,128	3
Guilford,	890	1,269,695	1,427	682	154,070	226	737	344,370	467	84	146,025	1,738	17	65,225	3,837	17
Hamden,	2,061	5,437,130	2,638	961	260,062	271	5,020	2,425,127	483	50	236,919	4,738	33	2,012,381	60,891	33
Madison,	803	2,038,778	2,539	734	244,640	333	1,109	1,382,779	1,247	37	51,984	1,405	8	5,585	698	8
Meriden,	5,048	15,450,230	3,061	1,790	1,011,606	566	8,063	9,932,766	1,232	327	2,950,705	9,024	163	10,631,341	65,223	163
Middlebury,	263	580,898	2,209	358	117,380	328	299	31,625	106	7	12,075	1,725	6	12,250	2,042	6
Millford,	4,024	8,910,204	2,214	1,738	552,915	318	12,450	5,063,425	407	225	804,330	3,575	41	233,100	5,685	41
Naugatuck,	1,947	4,075,230	2,093	596	172,220	289	2,336	2,320,907	994	113	643,700	5,455	96	2,498,232	26,023	96
New Haven,	16,952	83,650,646	4,935	5,672	3,992,708	704	33,812	73,608,274	2,177	2,079	17,545,730	8,441	537	16,274,865	30,307	537
North Branford,	269	249,300	927	405	104,700	259	7 <sup>a</sup>	355	51	10	5,700	570	15	91,200	6,080	15
North Haven,	624	1,303,392	2,068	613	123,440	201	490	154,230	307	45	35,450	804	38	86,100	1,467	38
Orange,	4,302	9,900,675	2,301	3,380	724,410	187	9,948	5,442,161	547	296	915,098	3,062	68	966,515	14,213	68
Oxford,	325	272,750	839	782	128,250	164	38	4,105	108	7	9,450	1,350	11	516,900	46,991	11
Prospect,	146	67,650	463	197	25,395	129	b	0	0	0	0	0	1	200	200	1
Seymour,	1,086	2,558,300	2,356	868	256,393	295	1,851	989,768	535	85	477,545	5,618	78	2,058,966	26,397	78
Southbury,	331	259,685	784	408	57,680	141	1,053	6,255	6	14	14,850	1,081	13	92,825	7,140	13
Wallington,	2,113	5,452,294	2,675	2,241	1,569,480	700	22,883	27,087,781	1,184	167	440,330	2,937	32	3,950,297	106,058	32
Waterbury,	8,901	30,752,930	3,455	2,241	1,569,480	700	22,883	27,087,781	1,184	1,161	9,437,295	8,129	111	29,339,564	264,320	111
Wolcott,	251	172,635	688	336	59,305	177	210	41,150	196	7	2,935	419	5	11,950	2,310	5
Woodbridge,	318	507,760	1,597	23	23,650	1,028	973	100,055	103	2	1,200	600	10	713,000	71,300	10
Totals,	58,339	\$190,824,369	\$3,271	24,977	\$10,625,723	\$ 425	112,373	\$135,612,650	\$1,207	5,326	\$36,564,280	\$6,865	1,485	\$78,122,700	\$ 52,608	1,485

<sup>a</sup> Other houses and building lots included with "Acres of Land."

<sup>b</sup> Included with "Dwelling Houses".

Information not furnished as required by the statutes.

<sup>c</sup> Information not furnished as required by statute.

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

NEW HAVEN COUNTY.

TOWNS.	Acres of Land.			Quarries, Mines, and Ore Beds.			Shell Fish Lands.			Horses and Mules.			Neat Cattle.			Sheep, Goats, Swine, and Poultry.			Dogs.			Automobiles and Motor Vehicles.			Carriages, Wagons, and Bicycles.			Watches and Jewellery of any kind.		
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.
Ansonia,	2,534	\$ 124,067	\$ 49	\$ 0	\$ 0	\$ 0	0	123	\$ 11,675	\$ 95	137	\$ 6,525	\$ 48	\$ 180	\$ 1,490	1,039	\$ 729,389	\$ 702	\$ 8,200	\$ 0	0	0	0	0	0	0	0	0	0	0
Beacon Falls,	6,010	85,097	14	0	0	0	0	72	4,710	65	311	10,380	33	1,100	0	103	54,225	516	0	0	0	0	0	0	0	0	0	0	0	0
Bethany,	12,752	271,082	21	0	0	0	0	150	12,910	86	361	46,901	59	614	0	60	20,459	331	0	0	0	0	0	0	0	0	0	0	0	0
Branford,	10,948	486,866	44	0	13,865	279	17,535	63	661	37,080	56	1,890	0	0	0	364	98,837	272	1,505	0	0	0	0	0	0	0	0	0	0	0
Cheshire,	19,184	830,349	43	0	0	453	34,185	75	1,225	68,700	56	18,787	0	0	0	309	189,250	613	1,016	0	0	0	0	0	0	0	0	0	0	0
Derby,	1,960	234,461	120	0	0	108	10,673	99	166	9,190	59	150	0	0	0	700	419,825	600	3,520	0	0	0	0	0	0	0	0	0	0	0
East Haven,	4,790	833,188	174	0	0	131	11,670	89	318	23,035	72	1,930	0	0	0	285	115,375	405	4,255	0	0	0	0	0	0	0	0	0	0	0
Guilford,	26,198	591,972	23	250	0	382	21,885	60	1,275	72,245	57	6,360	0	0	0	326	135,700	417	2,380	0	0	0	0	0	0	0	0	0	0	0
Hamden,	17,213	1,950,405	113	18,300	0	383	41,885	103	303	54,765	68	10,980	0	0	0	596	289,551	48	0	0	0	0	0	0	0	0	0	0	0	0
Madison,	20,184	397,501	20	0	1,000	256	18,460	72	575	31,720	55	4,714	0	0	0	190	75,900	399	120	0	0	0	0	0	0	0	0	0	0	0
Meriden,	9,901	806,110	82	250	0	502	43,570	87	844	48,505	57	7,000	0	0	0	2,150	918,953	425	26,640	0	0	0	0	0	0	0	0	0	0	0
Middlebury,	11,236	394,223	35	0	0	217	13,250	61	849	38,156	45	4,824	0	0	0	108	35,860	332	2,805	0	0	0	0	0	0	0	0	0	0	0
Milford,	9,760	1,308,805	134	0	0	318	28,145	82	528	31,550	60	1,440	0	0	0	792	409,537	517	5,630	0	0	0	0	0	0	0	0	0	0	0
Naugatuck,	8,282	342,303	41	0	0	228	15,330	67	451	16,786	37	1,025	0	0	0	977	597,284	611	5,875	0	0	0	0	0	0	0	0	0	0	0
New Haven,	1,411	180,455	128	0	0	1,519	112,730	74	118	3,525	30	6,220	0	0	0	11,706	8,071,824	690	80,575	0	0	0	0	0	0	0	0	0	0	0
North Branford,	16,467	394,365	24	20,000	0	314	26,140	83	1,124	62,250	55	4,727	0	0	0	139	46,450	334	440	0	0	0	0	0	0	0	0	0	0	0
North Haven,	11,131	933,617	84	0	0	392	31,595	81	928	63,095	68	5,875	0	0	0	238	113,925	479	950	0	0	0	0	0	0	0	0	0	0	0
Orange,	13,722	1,588,055	116	0	0	438	36,055	82	1,101	82,745	75	5,320	0	0	0	1,264	695,595	550	14,933	0	0	0	0	0	0	0	0	0	0	0
Oxford,	20,633	412,361	20	0	0	274	19,505	71	1,088	58,720	54	2,259	0	0	0	111	30,765	277	0	0	0	0	0	0	0	0	0	0	0	0
Prospect,	8,626	165,538	19	0	0	125	9,795	78	386	20,655	54	3,410	0	0	0	70	24,747	354	485	0	0	0	0	0	0	0	0	0	0	0
Seymour,	7,820	442,327	57	400	0	179	14,470	81	559	32,537	58	0	0	0	0	474	199,022	430	6,123	0	0	0	0	0	0	0	0	0	0	0
Southbury,	23,801	326,395	14	0	0	350	23,825	68	1,415	63,610	45	3,345	0	0	0	116	38,415	331	660	0	0	0	0	0	0	0	0	0	0	0
Wallingford,	22,749	2,875,205	126	0	0	564	93,455	89	1,538	93,455	51	3,620	0	0	0	816	363,251	445	19,945	0	0	0	0	0	0	0	0	0	0	0
Waterbury,	11,675	4,025,290	345	0	0	865	98,503	114	1,338	16,730	47	3,430	0	0	0	4,765	3,335,469	700	65,350	0	0	0	0	0	0	0	0	0	0	0
Wolcott,	12,572	266,962	21	0	0	151	13,760	91	347	18,800	54	3,597	0	0	0	57	23,325	409	3,505	0	0	0	0	0	0	0	0	0	0	0
Woodbridge,	11,250	433,062	38	0	0	237	27,040	114	1,110	71,155	64	5,770	0	0	0	174	97,675	561	2,335	0	0	0	0	0	0	0	0	0	0	0
Totals,	322,809	\$20,703,061	\$ 64	\$38,950	\$14,865	8,995	\$747,498	\$ 83	10,301	\$1,052,895	\$56	\$102,257	\$2,419	27,940	\$17,128,718	\$613	\$259,737	\$270,566												

# TABLE No. 3 — CONTINUED Abstract of Taxable Property, List of 1920.

NEW HAVEN COUNTY.

TOWNS.	Furniture and Musical Instruments.	Farming Implements and Machinery.	Tools.	Farm Produce.	Goods and Merchandise of Manufacturers.	Goods and Merchandise of Traders and Manufacturers.	Cables, Wires, Poles, Conduits, Pipes, etc.	Fisheries and Fishing Apparatus.	Steam, Sailing Vessels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Credits in Action, and Debts of Merchants.	Money at interest in this State and elsewhere, or on deposit.	All other Taxable Property not specially mentioned.	Ten per cent. addition on lists not given in.	Grand List.	Percentage Increase over previous year.
Ansonia,	\$ 31,121	\$ 0	\$ 0	\$ 0	\$ 3,002,728	\$ 225,900	\$ 0	\$ 0	\$ 525	\$ 0	\$ 0	\$ 3,402	\$ 2,259	\$ 99,591	\$ 20,152,545	2.67%
Bethon Falls,	7,285	0	0	0	413,310	21,770	0	0	0	0	0	0	0	8,353	1,398,260	9.15
Bethany,	2,735	0	0	0	0	0	0	0	0	0	0	0	500	2,604	792,033	-55
Branford,	23,790	7,750	0	0	188,700	155,007	0	25,860	0	110	6,700	15,595	60,120	63,309	6,457,531	2.47
Cheshire,	27,350	2,900	0	0	156,875	62,833	0	13,600	0	0	13,600	5,325	1,028	38,042	4,160,469	5.18
Derby,	25,749	4,700	0	0	710,705	215,000	0	1,605	0	0	1,030	51,649	235,280	71,787	9,825,076	1.99
East Haven,	4,975	500	0	0	9,400	84,198	0	550	0	0	0	0	0	72,283	5,187,006	6.66
Guilford,	12,600	12,300	0	0	56,444	33,110	0	6,775	0	0	5,060	8,375	1,725	53,812	2,997,868	3.29
Hamden,	26,740	173,993	1,000	0	416,500	230,864	300	0	0	0	9,390	5,858	0	230,207	13,853,507	7.59
Madison,	21,560	625	0	0	43,450	36,000	0	1,400	0	0	18,400	8,880	0	45,944	4,430,740	1.93
Meriden,	87,124	10,500	0	0	1,085,296	0	0	0	81	12,270	0	70,500	48,000	142,854	43,287,381	07.46
Middlebury,	9,700	7,700	0	0	3,900	0	0	1,050	0	0	0	700	41,216	5,877	1,313,944	6.15
Millford,	50,625	10,850	50	0	295,075	330,974	0	19,555	0	0	2,825	1,717	450	269,679	18,332,140	37.08
Naugatuck,	91,638	17,450	0	0	2,132,130	284,800	0	0	0	0	0	5,392	180,150	63,785	13,460,597	8.98
New Haven,	765,607	0	0	0	20,410,149	0	0	0	0	58,200	0	269,170	10,755	1,610,567	233,763,326	23.12
North Branford,	7,215	4,325	0	0	5,500	0	0	0	0	0	0	500	9,500	38,583	1,034,092	3.10
North Haven,	14,525	6,650	0	0	64,100	49,308	0	0	0	1,418	26,083	1,705	69,255	3,721,873	3,721,873	3.01
Orange,	63,130	3,100	100	0	572,060	440,490	150	6,220	0	0	2,100	7,122	2,500	285,573	21,764,015	6.50
Oxford,	4,400	1,500	0	0	11,800	41,200	0	0	0	0	15,300	0	1,590	7,477	1,539,338	53.60
Prospect,	3,175	0	0	0	500	33,700	0	0	0	0	0	0	0	957	356,907	4.35
Seymour,	40,100	2,500	0	0	1,392,482	84,617	0	200	0	0	400	3,021	500	39,961	8,600,447	4.44
Southbury,	7,019	700	0	0	28,240	0	0	0	0	0	50	1,300	0	2,780	928,384	1.78
Wallingford,	33,270	5,872	0	0	2,982,239	0	0	0	0	0	3,765	9,671	300	145,851	15,835,420	3.40
Waterbury,	1,715,171	0	0	0	21,318,410	553,000	0	0	0	0	29,025	238,747	4,100	595,954	130,269,964	5.79
Wolcott,	3,875	0	0	0	400	10,000	0	0	595	0	0	125	1,172	8,374	641,565	5.80
Woodbridge,	7,190	1,200	0	0	2,300	0	0	400	0	0	0	1,900	0	16,774	2,012,491	4.18
Totals,	\$3,089,669	\$272,415	\$1,150	\$63,611,293	\$2,896,269	\$550	\$64,810	\$71,998	\$133,720	\$715,744	\$640,330	\$3,920,580	\$567,519,222	17.23%		

a Goods of Manufacturers apparently included with Buildings used for mills, manufactories, etc.

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

NEW LONDON COUNTY.										Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.														
TOWNS.					Dwelling Houses.					Barns, Sheds, Ice and Store Houses, Private Garages, etc.					House and Building Lots.					Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.				
No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.				
Borrah,	179	\$ 114,824	\$ 641	151	\$ 20,075	\$ 133	76	\$ 3,800	\$ 50	9	\$ 4,200	\$ 467	8	\$ 243,600	\$ 30,450	8	\$ 243,600	\$ 30,450	8	\$ 243,600				
Colchester,	549	412,115	751	666	58,840	81	602	48,635	81	84	44,210	526	5	7,800	1,560	5	7,800	1,560	5	7,800				
East Lyme,	885	1,709,830	1,932	562	183,750	327	1,211	469,012	387	57	91,050	1,597	24	223,475	9,311	24	223,475	9,311	24	223,475				
Franklin,	139	76,120	548	381	55,435	145	a	133,590	260	a	0	0	3	1,850	617	3	1,850	617	3	1,850				
Griswold,	650	659,235	1,015	387	61,105	158	513	1,066,392	400	135	634,424	4,699	44	1,353,205	30,755	44	1,353,205	30,755	44	1,353,205				
Groton,	2,130	4,185,235	1,965	996	339,223	341	2,666	1,066,392	400	135	634,424	4,699	32	979,410	30,607	32	979,410	30,607	32	979,410				
Lebanon,	373	253,400	679	1,473	218,800	149	376	36,415	97	9	7,150	794	11	9,000	818	11	9,000	818	11	9,000				
Ledyard,	364	171,387	471	150	5,340	107	52	8,750	168	4	1,750	438	6	1,468	245	6	1,468	245	6	1,468				
Lisbon,	173	202,735	1,172	389	85,690	151	68	13,275	195	0	0	0	2	10,700	5,350	2	10,700	5,350	2	10,700				
Lyme,	265	265,153	1,001	348	44,850	129	246	11,825	48	23	7,250	315	16	12,475	780	16	12,475	780	16	12,475				
Montville,	724	723,505	999	868	180,841	208	479	20,592	43	30	15,400	513	20	2,211,854	110,593	20	2,211,854	110,593	20	2,211,854				
New London,	4,006	14,856,375	3,709	664	461,300	695	2,284	1,701,440	745	545	7,804,325	14,320	50	2,489,775	49,796	50	2,489,775	49,796	50	2,489,775				
No. Stonington,	341	143,850	422	375	54,100	144	20	3,100	155	9	5,300	589	4	4,040	1,010	4	4,040	1,010	4	4,040				
Norwich,	4,493	7,604,425	1,693	460	162,650	354	2,575	242,724	94	350	3,374,878	9,643	44	4,900,240	111,369	44	4,900,240	111,369	44	4,900,240				
Old Lyme,	727	592,102	814	498	108,055	217	1,070	321,765	301	28	81,825	2,922	11	20,285	1,844	11	20,285	1,844	11	20,285				
Preston,	270	216,225	801	321	98,887	308	3	250	83	6	2,300	383	10	344,000	34,400	10	344,000	34,400	10	344,000				
Salem,	145	81,516	562	302	45,990	152	20	4,083	204	6	1,425	238	3	13,450	4,483	3	13,450	4,483	3	13,450				
Sprague,	363	579,279	1,596	325	98,864	304	100	18,958	190	19	86,412	4,548	11	1,490,578	135,507	11	1,490,578	135,507	11	1,490,578				
Stonington,	2,081	2,933,392	1,410	950	199,590	210	3,185	850,595	267	153	302,486	1,977	51	1,462,554	28,678	51	1,462,554	28,678	51	1,462,554				
Voluntown,	152	70,499	464	196	16,868	86	208	2,461	12	4	3,650	913	9	53,420	5,936	9	53,420	5,936	9	53,420				
Watertown,	1,222	1,807,155	1,479	731	371,375	508	1,067	183,199	172	12	36,300	3,025	2	36,500	18,250	2	36,500	18,250	2	36,500				
Totals,	20,231	\$37,658,357	\$1,861	11,093	\$2,839,628	\$256	16,821	\$5,140,861	\$306	1,526	\$12,567,935	\$ 8,236	366	\$15,869,679	\$ 43,360	366	\$15,869,679	\$ 43,360	366	\$15,869,679				

a Included with "Dwelling Houses." Information not furnished as required by the statutes.



TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

NEW LONDON COUNTY.

TOWNS.	Acres of Land.			Quarries, Mines, and Ore Beds.			Shell Fish Lands.			Horses and Mules.			Neat Cattle.			Sheep, Goats, Swine, and Poultry.			Dogs.			Automobiles and Motor Vehicles.			Carriages, Wagons, and Bicycles.			Jewelry of any kind.								
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.						
Bosrah,	12,713	\$ 151,312	\$ 12	\$ 0	\$ 0	\$ 0	165	\$ 9,440	\$ 57	696	\$ 29,228	\$ 42	\$ 1,130	\$ 0	\$ 69	\$ 22,625	\$ 353	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0					
Colchester,	30,183	251,668	8	0	0	0	323	15,325	47	1,690	59,065	35	50	0	107	27,385	256	4,490	286	0	107	27,385	256	4,490	286	0	107	27,385	256	4,490	286					
East Lyme,	16,747	397,862	24	16,000	365	216	16,190	75	595	33,090	56	1,577	0	168	67,915	404	2,810	0	168	67,915	404	2,810	0	168	67,915	404	2,810	0	168	67,915	404					
Franklin,	12,516	298,679	18	0	0	172	15,050	88	1,082	60,065	56	0	63	26,375	419	1,075	0	63	26,375	419	1,075	0	63	26,375	419	1,075	0	63	26,375	419						
Griswold,	19,811	169,946	9	0	0	281	20,195	72	970	42,908	44	2,120	1,157	257	128,240	503	6,320	0	687	282,640	411	1,271	0	687	282,640	411	1,271	0	687	282,640	411					
Groton,	15,273	695,523	46	1,830	0	128	242	14,505	60	596	18,850	32	3,820	0	687	282,640	411	1,271	0	687	282,640	411	1,271	0	687	282,640	411	1,271	0	687	282,640	411				
Lebanon,	33,300	652,429	20	0	0	472	38,465	81	2,648	140,040	53	10,105	0	122	30,835	253	0	122	30,835	253	0	122	30,835	253	0	122	30,835	253	0	122	30,835	253				
Ledyard,	21,159	240,015	11	0	0	236	15,470	66	855	32,165	38	1,935	0	87	17,475	201	520	150	0	87	17,475	201	520	150	0	87	17,475	201	520	150	0	87	17,475	201		
Lisbon,	9,551	136,205	14	0	0	128	9,750	76	525	19,120	36	1,260	10	42	10,250	244	725	0	42	10,250	244	725	0	42	10,250	244	725	0	42	10,250	244					
Lyme,	17,110	178,212	10	1,000	0	96	8,100	84	692	43,663	63	1,625	0	79	24,800	314	1,405	780	0	79	24,800	314	1,405	780	0	79	24,800	314	1,405	780	0	79	24,800	314		
Monkville,	26,478	327,155	12	0	0	222	25,290	114	1,216	44,422	37	935	0	220	125,375	570	775	500	0	220	125,375	570	775	500	0	220	125,375	570	775	500	0	220	125,375	570		
New London,	481	301,250	626	0	0	227	24,980	110	50	4,655	93	305	0	1,807	1,274,995	706	19,935	33,235	0	1,807	1,274,995	706	19,935	33,235	0	1,807	1,274,995	706	19,935	33,235	0	1,807	1,274,995	706		
No. Stonington,	30,651	302,372	10	0	0	313	15,590	50	1,300	49,274	38	875	0	109	23,500	216	175	0	109	23,500	216	175	0	109	23,500	216	175	0	109	23,500	216	175	0	109	23,500	216
Norwich,	12,260	396,031	32	0	0	591	38,874	66	1,270	25,620	20	400	0	1,606	740,429	461	22,411	10,880	0	1,606	740,429	461	22,411	10,880	0	1,606	740,429	461	22,411	10,880	0	1,606	740,429	461		
Old Lyme,	11,803	220,806	19	0	0	150	9,405	63	491	21,210	43	1,148	0	145	54,525	376	1,180	2,350	0	145	54,525	376	1,180	2,350	0	145	54,525	376	1,180	2,350	0	145	54,525	376		
Preston,	17,258	253,289	15	0	0	271	19,740	73	1,427	61,530	43	2,125	0	98	32,712	334	455	50	0	98	32,712	334	455	50	0	98	32,712	334	455	50	0	98	32,712	334		
Salem,	18,281	138,328	8	0	0	141	14,050	100	713	37,200	52	1,875	0	34	8,125	239	0	0	0	34	8,125	239	0	0	0	34	8,125	239	0	0	0	34	8,125	239		
Sprague,	7,513	100,660	13	0	0	133	10,135	76	447	16,330	38	1,975	50	113	55,240	489	2,695	50	0	113	55,240	489	2,695	50	0	113	55,240	489	2,695	50	0	113	55,240	489		
Stonington,	21,628	455,962	21	1,200	155	349	20,375	58	1,455	50,930	35	2,325	0	726	317,038	437	5,995	950	0	726	317,038	437	5,995	950	0	726	317,038	437	5,995	950	0	726	317,038	437		
Voluntown,	12,488	72,128	6	0	0	106	6,570	62	258	7,434	29	240	0	61	19,851	325	220	125	0	61	19,851	325	220	125	0	61	19,851	325	220	125	0	61	19,851	325		
Waterford,	18,591	752,451	40	0	0	380	21,795	57	1,657	83,875	51	4,600	0	432	201,175	466	0	0	432	201,175	466	0	432	201,175	466	0	432	201,175	466	0	432	201,175	466			
Totals,	365,795	\$6,422,303	\$ 18	\$20,030	\$675	5,214	\$369,304	\$ 71	20,033	\$881,174	\$ 43	\$40,425	\$1,217	7,020	\$3,491,805	\$ 497	\$71,742	\$53,240		7,020	\$3,491,805	\$ 497	\$71,742	\$53,240		7,020	\$3,491,805	\$ 497	\$71,742	\$53,240		7,020	\$3,491,805	\$ 497		

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

NEW LONDON COUNTY.

TOWNS.	NEW LONDON COUNTY.										Grand Total.	Percentage increase over previous year.
	Furniture, Musical Instruments, and Mechanical Tools.	Farm Produce.	Goods and Merchandise of Traders and Manufacturers.	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fish-Ing Apparatus.	Steam, Sailing Vessels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Credits in Action, and Excess of Credits over Debts of Merchants.	Money at Interest in this State and elsewhere, or on deposit.	All other Taxable Property not specially mentioned.	Ten per cent. addition on basis not given in.	
Borah,	\$ 3,890	\$ 0	\$ 48,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 82	\$ 0	\$ 839	\$ 655,820
Colchester,	2,900	0	223,815	0	0	0	0	0	1,623	11,725	13,092	894,808
East Lyme,	10,700	0	76,975	3,250	0	12,175	60	28,000	500	1,250	43,969	3,391,180
Franklin,	3,475	0	2,500	0	0	0	0	0	0	3,225	2,112	475,961
Groton,	20,575	0	223,815	0	0	50	0	0	0	13,300	6,315	2,916,086
Lebanon,	6,955	0	12,400	0	0	0	150	900,000	12,929	90,150	196,713	10,220,809
Ledyard,	2,875	0	0	0	600	125	0	2,000	500	6,326	8,306	1,432,484
Lisbon,	3,875	0	0	1,700	0	0	0	0	0	400	0	518,757
Lyme,	10,725	0	6,325	900	450	8,250	0	2,000	0	10,050	6,839	647,157
Monville,	14,100	0	250,650	15,000	0	300	0	0	0	339,642	18,957	4,317,593
New London,	323,210	0	2,116,265	240,000	0	1,147,867	71,255	32,322	16,816	52,344	286,055	33,277,564
North Stonington,	1,550	0	4,500	0	0	0	0	0	1,900	0	7,925	618,551
Norwich,	64,694	0	1,665,877	1,200	0	1,150	0	10,000	71,454	3,500	122,034	19,465,431
Old Lyme,	1,450	0	18,550	0	200	2,070	0	1,880	2,000	12,540	27,330	1,501,261
Preston,	3,250	0	10,300	0	0	100	0	2,000	0	0	5,753	1,054,686
Salem,	600	0	400	0	0	250	0	0	0	0	7,999	362,516
Sprague,	24,735	0	272,470	21,270	0	360	0	0	5,000	5,400	2,351	2,794,137
Stonington,	31,387	0	783,932	82,500	3,350	41,290	0	0	4,245	49	47,804	7,608,174
Uniontown,	1,675	0	29,275	0	0	0	0	0	2,500	0	0	286,916
Waterford,	0	0	108,061	80,900	0	3,100	0	0	0	0	41,514	3,748,680
Totals,	\$607,570	\$750	\$5,791,775	\$329,470	\$114,290	\$1,217,087	\$71,465	\$980,502	\$119,554	\$562,681	\$860,352	\$96,755,876
												4.89%

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

FAIRFIELD COUNTY.

TOWNS.

Dwelling Houses.

Barns, Sheds, Ice and  
Store Houses, Private  
Garages, etc.

House and Building Lots.

Buildings used for Stores,  
Shops, Saloons, Theaters,  
Banks, Halls, Hotels, Off-  
ices, Public Carriages, Livery  
Stables, etc.

Buildings used for Mills,  
Manufactories, and Distil-  
leries, including dams, water  
power and machinery.

No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.
800	\$ 1,050,874	\$ 1,304	497	\$ 110,546	\$ 222	770	\$ 254,917	\$ 331	32	\$ 49,550	\$ 1,548	33	\$ 189,950	\$ 5,726
14,136	63,430,720	4,487	5,403	1,500,921	278	10,554	79,804,855	7,562	1,293	9,303,583	7,195	817	28,192,534	34,507
263	206,140	1,012	324	65,835	203	a	a	a	8	5,010	626	8	11,150	1,394
4,086	10,938,052	2,682	1,717	328,180	191	1,265	427,080	338	441	3,922,770	8,895	124	2,912,352	23,487
1,100	3,714,385	3,377	651	532,125	817	1,629	983,558	604	28	130,700	4,668	1	300	300
300	172,380	575	410	30,850	75	a	a	a	4	775	194	2	350	175
2,931	6,874,125	2,345	1,195	450,585	377	7,228	3,382,535	468	135	175,550	1,300	45	1,711,800	38,040
4,340	24,526,979	5,651	1,931	1,955,150	1,013	2,334	1,034,988	443	390	2,706,315	6,939	37	598,100	16,165
306	278,379	910	296	55,515	188	a	a	a	32	13,850	433	3	201,800	67,267
1,014	3,543,118	3,494	651	389,550	598	891	568,530	638	69	249,200	3,612	8	6,550	819
152	102,850	677	266	67,875	255	35	7,350	210	5	1,875	375	5	4,250	850
765	1,266,950	1,656	865	361,225	417	197	81,925	415	24	86,200	3,591	19	113,675	5,982
5,455	14,649,565	2,686	1,746	618,653	354	8,125	6,066,062	747	310	2,515,294	8,114	90	2,406,206	26,736
449	613,325	1,366	608	159,100	262	107	11,650	109	22	22,485	1,022	14	347,250	24,804
858	3,325,000	3,875	697	617,145	885	933	589,252	632	45	177,450	3,943	10	12,625	1,263
1,366	3,715,914	2,662	25	28,700	1,148	2,358	1,523,723	646	43	223,750	5,203	45	2,234,765	49,661
180	63,750	354	452	51,605	114	a	a	a	3	1,140	380	2	450	225
5,327	20,297,919	3,810	a	a	a	8,370	16,104,814	1,924	510	5,153,070	10,104	87	5,009,550	57,581
3,143	7,715,105	2,455	1,337	321,930	241	12,452	5,265,030	423	156	405,493	2,599	56	990,933	17,695
672	1,138,385	1,694	547	147,655	270	732	156,045	213	14	9,900	707	17	142,525	8,384
237	183,350	774	220	40,605	185	5	200	40	0	0	0	8	3,400	425
1,248	5,051,365	4,018	1,118	837,998	750	1,074	713,501	664	163	387,490	2,377	23	258,150	11,224
583	1,010,500	1,733	551	195,112	352	595	102,425	172	9	4,625	514	9	5,575	619
Totals.	\$173,949,130	\$3,497	21,510	\$8,866,560	\$ 412	59,654	\$117,078,440	\$1,963	3,736	\$25,546,075	\$ 6,838	1,463	\$45,353,240	\$31,000

a Included with "Dwelling Houses." Information not given as required by the statutes.

# TABLE No. 3 — CONTINUED Abstract of Taxable Property, List of 1920.

FAIRFIELD COUNTY.

## TOWNS.

TOWNS.	Acres of Land.			Quarries, Mines, and Ore Beds.			Shell Fish Lands.			Horses and Mules.			Neat Cattle.			Sheep, Angora and Fowl.			Dogs.			Automobiles and Motor Vehicles.			Carriages, Wagons, and Bicycles.			Jewelry of any kind.							
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.					
Bethel,	9,023	\$ 229,465	\$ 25	0	\$ 0	0	231	\$ 16,975	\$ 73	636	\$ 29,930	\$ 47	2,250	\$ 0	301	\$ 138,925	\$ 462	0	11,591	\$ 5,974,311	515	39,927	\$ 22,193	290	0	0	0	0	0	0					
Bridgeport,	2,629	1,661,409	746	0	14,240	1,641	39	79	1,132	39,010	34	410	0	1,400	8	1,400	0	1,400	0	1,400	0	1,400	0	1,400	0	1,400	0	1,400	0	1,400	0				
Brookfield,	11,604	300,463	26	0	262	18,695	71	1,132	39,010	34	410	0	1,400	8	1,400	0	1,400	0	1,400	0	1,400	0	1,400	0	1,400	0	1,400	0	1,400	0	1,400	0			
Danbury,	22,746	677,730	30	0	574	30,065	52	1,780	123,105	69	2,410	0	1,635	939,835	574	15,195	2,435	0	1,635	939,835	574	15,195	2,435	0	1,635	939,835	574	15,195	2,435	0	1,635	939,835			
Darien,	6,433	1,745,763	271	0	9,421	190	20,925	110	343	34,475	101	4,800	100	561	269,000	480	3,175	14,290	100	561	269,000	480	3,175	14,290	100	561	269,000	480	3,175	14,290	100	561	269,000		
Easton,	16,280	296,448	18	0	222	8,525	38	956	27,650	29	0	0	173	43,170	250	0	0	0	173	43,170	250	0	0	0	173	43,170	250	0	0	0	173	43,170			
Fairfield,	10,449	5,134,005	312	0	4,250	29,780	69	800	40,265	50	4,335	55	9,245	635	2,644	498,930	449	1,425	34,500	449	1,425	34,500	449	1,425	34,500	449	1,425	34,500	449	1,425	34,500	449	1,425		
Greenwich,	27,302	16,962,473	621	0	3,810	36,635	57	723	39,800	55	5,245	56	6,427	0	131	43,225	330	0	131	43,225	330	0	131	43,225	330	0	131	43,225	330	0	131	43,225			
Monroe,	14,996	387,541	26	0	258	16,655	65	1,106	51,125	46	6,427	0	131	43,225	330	0	131	43,225	330	0	131	43,225	330	0	131	43,225	330	0	131	43,225	330	0	131	43,225	
New Canaan,	13,385	2,329,210	174	0	290	27,30	93	597	48,645	81	6,095	535	505	176,475	349	2,090	3,310	535	505	176,475	349	2,090	3,310	535	505	176,475	349	2,090	3,310	535	505	176,475			
New Fairfield,	33,439	874,947	26	0	191	17,660	92	868	45,330	52	2,255	0	67	18,900	282	0	0	67	18,900	282	0	67	18,900	282	0	67	18,900	282	0	67	18,900	282	0	67	18,900
Newtown,	18,339	486,053	25	0	510	29,390	59	1,906	140,030	73	2,255	0	333	155,525	467	1,725	1,650	333	155,525	467	1,725	1,650	333	155,525	467	1,725	1,650	333	155,525	467	1,725	1,650	333	155,525	
Norwalk,	10,065	2,368,963	235	0	46,875	502	33,726	67	441	15,756	36	578	0	2,143	773,228	361	22,645	2,143	773,228	361	22,645	2,143	773,228	361	22,645	2,143	773,228	361	22,645	2,143	773,228	361	22,645		
Redding,	19,922	669,487	34	0	332	24,910	75	590	39,965	68	6,091	420	681	168,700	248	4,035	25,450	681	168,700	248	4,035	25,450	681	168,700	248	4,035	25,450	681	168,700	248	4,035	25,450	681	168,700	
Ridgefield,	12,730	468,065	37	300	0	378	28,930	77	1,119	54,415	49	320	0	667	315,096	472	7,670	667	315,096	472	7,670	667	315,096	472	7,670	667	315,096	472	7,670	667	315,096	472	7,670		
Shelton,	13,476	207,137	15	0	235	13,325	57	986	37,195	38	2,021	0	58	21,080	363	0	25	58	21,080	363	0	58	21,080	363	0	58	21,080	363	0	58	21,080	363	0	58	21,080
Stamford,	19,723	6,580,920	334	0	24,100	472	25,510	54	463	22,520	49	4,510	0	3,018	1,466,310	486	11,290	3,018	1,466,310	486	11,290	3,018	1,466,310	486	11,290	3,018	1,466,310	486	11,290	3,018	1,466,310	486	11,290		
Stratford,	7,606	1,549,124	204	0	2,200	240	12,345	51	287	15,660	55	380	0	1,198	440,683	368	5,665	1,198	440,683	368	5,665	1,198	440,683	368	5,665	1,198	440,683	368	5,665	1,198	440,683	368	5,665		
Trumbull,	14,084	846,622	60	0	291	21,350	73	1,006	55,965	56	175	0	1,403	140,245	348	845	1,265	1,403	140,245	348	845	1,265	1,403	140,245	348	845	1,265	1,403	140,245	348	845	1,265	1,403	140,245	
Weston,	12,409	218,111	18	0	151	8,795	58	397	15,358	39	125	0	105	34,800	331	250	250	105	34,800	331	250	250	105	34,800	331	250	250	105	34,800	331	250	250	105	34,800	
Westport,	11,269	3,048,813	271	0	322	27,340	85	581	31,140	54	3,175	100	564	349,096	621	5,660	10,300	564	349,096	621	5,660	10,300	564	349,096	621	5,660	10,300	564	349,096	621	5,660	10,300	564	349,096	
Willton,	5,554	692,774	118	300	0	254	19,225	76	626	35,380	57	0	250	123,703	478	300	1,275	250	123,703	478	300	1,275	250	123,703	478	300	1,275	250	123,703	478	300	1,275	250	123,703	
Totals,	335,145	\$48,383,681	\$144	\$600	\$104,896	8,880	\$550,055	\$ 62	18,200	\$ 974,659	\$ 54	\$30,612	\$1,700	28,366	\$14,284,227	\$504	\$129,777	\$233,373	28,366	\$14,284,227	\$504	\$129,777	\$233,373	28,366	\$14,284,227	\$504	\$129,777	\$233,373	28,366	\$14,284,227	\$504	\$129,777	\$233,373	28,366	\$14,284,227

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

FAIRFIELD COUNTY.

TOWNS.													
	Furniture, Libraries, and Musical Instru- ments.	Farming Implements and Mechanics' Tools.	Farm Produce.	Goods and Merchandise of Merchants, Traders and Manufacturers.	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fisheries and Fishing Apparatus.	Steam, Sailing Vessels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Credits and other Choices in Action, and Debts of Merchants.	Money at interest in this State and elsewhere, and Money on hand, or on deposit.	Property not specifically mentioned.	Ten per cent. addition on lists not given in.	Grand List.
Bethel.	\$ 28,555	\$ 106	\$ 0	\$ 141,605	\$ 24,335	\$ 0	\$ 0	\$ 0	\$ 13,881	\$ 1,785	\$ 200	\$ 808,941	\$ 2,290,998
Bridgeport.	230,458	10,350	0	53,476,519	0	5,000	44,150	0	0	25,259	139	808,941	244,925,794
Brookfield.	470	6,490	750	4,800	0	0	0	0	0	0	0	7,436	244,767,649
Danbury.	117,965	800	0	3,085,871	0	0	0	0	32,200	26,113	0	180,638	23,782,796
Darien.	72,085	1,000	0	27,850	50,400	0	2,775	0	0	34,793	27,150	131,286	7,810,966
Easton.	2,150	0	0	0	0	0	0	0	0	0	185,600	6,200	774,096
Fairfield.	90,980	9,350	0	1,154,625	917,265	0	10,850	0	94,000	66,635	92,200	378,745	21,126,755
Greenwich.	1,407,317	17,425	1,082	320,350	40,000	100	114,020	0	237,230	446,400	511,866	1,072,564	54,240,869
Monroe.	2,775	7,000	0	16,200	0	0	0	0	0	1,100	8,084	11,278	1,100,954
New Canaan.	107,100	5,050	0	107,651	35,000	0	0	0	1,320	6,038	0	66,230	7,678,727
New Fairfield.	1,750	0	0	10	0	0	0	0	0	0	0	5,220	618,210
Newtown.	10,160	1,000	0	36,900	10,000	0	0	0	100	1,000	0	50,267	3,224,924
Norwalk.	85,825	150	0	4,564,829	0	0	70,420	0	0	20,655	0	264,920	34,547,130
Redding.	9,250	1,250	0	51,800	0	0	0	0	500	5,215	0	16,916	1,847,094
Ridgefield.	123,050	5,200	0	96,750	43,000	0	0	0	45,775	22,400	0	53,456	6,056,761
Shelton.	4,650	675	0	2,134,441	85,000	0	2,575	0	0	6,366	410,800	88,285	11,324,695
Sherman.	1,045	4,325	0	4,445	0	0	0	0	0	0	1,933	5,220	409,426
Stamford.	439,650	0	0	3,188,380	0	0	29,350	0	11,300	104,145	483,310	405,331	59,374,819
Stratford.	71,334	2,300	1,000	419,700	206,615	0	38,225	0	14,400	5,365	41,178	161,934	17,688,174
Trumbull.	10,625	2,400	0	34,750	0	0	0	0	2,500	1,600	0	50,624	2,762,976
Weston.	3,775	300	0	3,775	0	0	0	0	0	0	0	5,259	514,578
Westport.	156,155	6,250	0	237,375	157,887	0	12,210	0	1,100	8,135	1,950	66,948	11,372,938
Wilton.	5,790	1,000	0	6,375	0	0	0	0	1,800	0	0	39,419	2,245,578
Totals.	\$2,968,914	\$83,015	\$2,832	\$69,111,226	\$1,569,625	\$5,100	\$324,575	\$0	\$456,106	\$783,004	\$1,762,477	\$3,893,668	\$516,496,887
													5.37%

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

WINDHAM COUNTY.																						
TOWNS.				Barns, Sheds, Ice and Store Houses, Private Garages, etc.				House and Building Lots.				Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.				Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.						
Dwelling Houses.																						
No.	Value.	Avg.		No.	Value.	Avg.		No.	Value.	Avg.		No.	Value.	Avg.		No.	Value.	Avg.				
Ashford,	219	\$	71,055	324	\$	41,140	\$102	504	\$	60,033	119	13	\$	1,000	\$	250	14	\$	5,515	\$	394	
Brooklyn,	371		407,440	1,098		72,587	178	504		60,033		13		21,400		1,646	6		545,235		90,872	
Canterbury,	262		91,260	348		36,845	64	10		370		3		950		317	7		18,525		2,646	
Chaplin,	334		102,700	307				4		100		25		500		500	3		1,700		567	
Eastford,	163		63,475	389		21,285	144	156		3,230		21		4,435		881	7		5,100		728	
Hampton,	180		167,200	929		66,285	224	22		1,840		84		5,775		825	7		3,100		443	
Killingly,	1,457		2,076,295	1,425		313,055	286	1,857		684,680		369		123		477,850	32		1,531,574		47,862	
Plainfield,	1,242		1,723,743	1,388		188,148	303	1,116		166,340		149		100		284,150	20		2,987,186		149,359	
Pomfret,	449		856,737	1,908		146,380	468	450		48,395		108		20		33,925	5		1,800		360	
Putnam,	1,150		1,578,845	1,373		137,640	267	1,715		595,506		347		129		541,815	42		1,573,890		37,474	
Scotland,	128		89,398	698		310	48,165	155	4	195		350		2		700	6		1,325		221	
Sterling,	283		214,970	760		38,915	201	18		1,570		87		7		15,305	16		526,245		32,890	
Thompson,	751		745,055	992		143,561	205	513		38,793		76		10		15,135	5		1,178,237		235,647	
Windham,	2,022		3,985,620	1,971		301,897	372	2,668		2,341,480		878		129		752,472	27		4,106,632		152,097	
Woodstock,	554		312,695	564		130,208	129	79		4,620		58		23		10,800	21		11,725		558	
Totals,	9,565		\$12,486,488	\$1,305		7,600	\$1,686,071	\$222	9,116		\$3,947,152	\$433	576		\$2,166,212		218		\$12,497,789		\$	57,329
a Included with "Dwelling Houses."																		Information not furnished as required by the statutes.				

a Included with "Dwelling Houses." Information not furnished as required by the statutes.

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

WINDHAM COUNTY.

TOWNS.

	Acres of Land.			Quarries, Mines and Ore Beds.	Shell Fish Lands.	Horses and Mules.			Neat Cattle.			Dogs.	Automobiles and Motor Vehicles.			Carriages, Wag- ons, and Bicycles.	Watches and Jewelry of any kind.
	No.	Value.	Avg.			No.	Value.	Avg.	No.	Value.	Avg.		No.	Value.	Avg.		
Ashford,	23,680	\$ 168,189	\$ 7	\$ 0	\$ 0	166	\$ 12,625	\$ 76	780	\$ 39,865	\$ 51	\$ 3,320	\$ 60	\$ 19,775	\$ 330	\$ 0	\$ 0
Brooklyn,	18,414	214,796	12	0	0	233	16,205	70	791	34,510	44	4,206	114	49,385	433	952	1,070
Canterbury,	23,922	178,823	7	0	0	274	18,419	67	978	36,645	37	3,690	65	13,615	209	420	240
Chaplin,	12,851	102,613	8	0	0	78	4,615	59	376	16,335	43	581	0	11,775	346	0	0
Eastford,	17,156	115,596	7	0	0	99	4,660	47	475	17,047	36	326	0	11,365	271	0	0
Hampton,	15,500	140,409	9	0	0	161	15,285	95	717	25,705	36	2,176	0	21,250	394	0	100
Killingly	28,139	304,847	11	0	0	482	31,930	66	1,105	36,840	33	3,703	110	347,030	515	6,380	275
Plainfield,	24,798	251,427	10	0	0	398	21,720	55	1,457	45,644	31	1,710	0	171,075	420	1,855	225
Pomfret,	24,420	327,613	13	0	0	363	21,710	32	1,199	46,510	39	1,090	0	98,950	428	1,150	7,150
Putnam,	11,205	212,867	19	0	0	294	19,085	65	637	29,310	46	1,380	0	307,428	477	4,600	966
Scotland,	11,487	103,714	9	0	0	150	10,405	69	605	23,250	38	2,531	0	10,610	259	0	150
Sterling,	15,583	109,189	7	2,035	0	136	10,255	75	538	17,575	33	820	0	46,685	440	365	0
Thompson,	29,394	289,253	10	0	0	465	21,855	47	2,275	41,197	18	1,323	10	101,284	359	4,385	1,425
Windham,	14,297	439,432	31	1,000	0	359	32,435	90	834	46,500	53	3,010	100	524,740	608	18,520	1,675
Woodstock,	35,490	518,518	15	0	0	609	37,380	61	2,259	83,245	37	14,146	331	57,661	319	5,145	685
Totals,	306,336	\$3,477,286	\$11	\$3,035	\$0	4,267	\$278,584	\$65	15,021	\$540,178	\$36	\$44,012	3,799	\$1,792,628	\$172	\$43,772	\$13,966

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

WINDHAM COUNTY.

TOWNS.

	Furniture, Musical Instruments.	Farming Implements and Mechanics' Tools.	Farm Produce.	Goods and Merchandise of Merchants, Traders and Manufacturers.	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fisheries and Fishing Apparatus.	Steam, Sailing Vessels, and other Boats.	Net Earnings from Burroled Vessels.	Bonds, Notes, Credits and other Choses in Action, and Excess of Credits over Debites of Merchants.	Money at Interest in this State and elsewhere, and Money on hand, or on deposit.	All other Taxable Property not specifically mentioned.	Ten per cent. addition on lists not given in.	Grand List.	Percentage Increase over previous year.
Ashford,	\$ 600	\$ 750	\$ 0	\$ 1,850	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,000	\$ 4,620	\$ 9,843	\$ 352,147	-68%
Brooklyn,	12,080	925	0	72,025	27,682	0	0	0	0	15,248	3,875	10,014	1,570,306	4.75
Canterbury,	3,550	565	0	2,000	0	0	0	0	3,000	1,338	2,044	4,070	416,969	2.21
Chaplin,	2,025	0	0	1,100	0	0	0	0	0	0	200	3,287	247,531	1.50
Eastford,	1,650	0	0	9,750	0	0	0	0	0	0	1,000	2,298	261,197	-2.43
Hampton,	6,040	1,600	0	10,900	0	0	0	0	0	0	0	1,393	469,088	-1.31
Killingly,	28,740	1,025	0	448,789	170,000	0	375	0	0	5,200	18,625	39,952	6,527,275	9.92
Plainfield,	26,200	3,225	1,250	496,380	0	0	35	0	1,350	650	100	36,158	6,408,571	1.46
Pomfret,	28,465	2,560	0	26,200	0	0	0	0	4,450	57,500	200	49,158	1,759,883	-.98
Putnam,	76,518	6,075	5	707,649	60,000	0	0	0	600	2,800	70,807	29,440	5,957,781	7.36
Scotland,	1,900	800	0	1,800	0	0	0	0	0	384	0	3,209	298,536	1.20
Sterling,	9,185	5,785	0	1,875	0	0	0	0	0	0	1,535	2,160	1,114,469	.25
Thompson,	24,383	3,080	0	1,62,340	15,500	0	15	0	20,379	2,912	20,490	10,798	2,850,410	.92
Windham,	160,973	9,875	200	3,615,800	0	0	100	0	4,149	17,584	19,000	50,750	16,433,944	5.19
Woodstock,	9,375	4,230	300	12,445	2,700	0	0	0	50,632	21,610	500	10,387	1,299,338	3.10
Totals,	\$391,064	\$40,435	\$2,310	\$5,579,903	\$275,882	\$0	\$525	\$0	\$84,560	\$127,224	\$152,596	\$262,917	\$45,806,415	4.61%



TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

LITCHFIELD COUNTY.										Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.										Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.													
TOWNS.		Dwelling Houses.				Barns, Sheds, Ice and Store Houses, Private Garages, etc.				House and Building Lots.				Stables, etc.				No.				Value.				Avg.							
No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.							
Berkhamsted,	248	\$ 116,786	\$ 471	364	\$ 32,255	\$ 89	67	\$ 3,900	\$ 58	1	\$ 4,525	\$ 3,000	14	\$ 11,425	\$ 816	14	\$ 8,525	\$ 609	3	\$ 1,300	\$ 433	4	\$ 451,800	\$ 112,950	31	\$ 31,275	\$ 1,009	14	\$ 26,004	\$ 1,857			
Bethlehem,	152	154,614	1,017	234	106,689	456	1b	25b	25	1	3,000	3,000	14	11,425	816	14	8,525	609	3	1,300	433	4	451,800	112,950	31	31,275	1,009	14	26,004	1,857			
Bridgewater,	157	152,750	973	188	35,200	187	116	5,489	47	5	3,550	710	14	11,425	816	14	8,525	609	3	1,300	433	4	451,800	112,950	31	31,275	1,009	14	26,004	1,857			
Canaan,	247	146,960	595	69	18,005	261	40	6,360	159	9	30,600	3,400	9	30,600	3,400	14	11,425	816	14	8,525	609	3	1,300	433	4	451,800	112,950	31	31,275	1,009	14	26,004	1,857
Colebrook,	237	224,950	949	330	111,595	338	37	324,300	873	7	4,900	700	7	4,900	700	14	11,425	816	14	8,525	609	3	1,300	433	4	451,800	112,950	31	31,275	1,009	14	26,004	1,857
Cornwall,	284	294,175	1,036	426	67,734	159	29	4,785	165	25	22,100	884	25	22,100	884	14	11,425	816	14	8,525	609	3	1,300	433	4	451,800	112,950	31	31,275	1,009	14	26,004	1,857
Goshen,	213	203,435	955	278	110,260	397	10	2,545	255	50	7,580	152	50	7,580	152	12	7,450	621	12	7,450	621	18	1,500	250	6	1,500	250	6	1,500	250	6	1,500	250
Harwinton,	372	532,440	1,431	369	124,750	338	518	80,275	155	9	250	28	9	250	28	18	40,575	2,254	18	40,575	2,254	18	40,575	2,254	18	40,575	2,254	18	40,575	2,254	18	40,575	2,254
Kent,	338	235,847	698	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	a	
Litchfield,	876	2,233,140	2,549	916	483,810	528	780	789,875	1,013	56	199,900	3,570	56	199,900	3,570	15	192,350	12,823	15	192,350	12,823	15	192,350	12,823	15	192,350	12,823	15	192,350	12,823	15	192,350	12,823
Morris,	284	216,825	763	273	71,300	261	267	127,445	477	8	4,800	600	8	4,800	600	7	2,775	396	7	2,775	396	7	2,775	396	7	2,775	396	7	2,775	396	7	2,775	396
New Hartford,	587	893,615	1,522	411	141,292	344	646	106,530	165	22	55,199	2,509	22	55,199	2,509	22	526,593	23,936	22	526,593	23,936	22	526,593	23,936	22	526,593	23,936	22	526,593	23,936	22	526,593	23,936
New Milford,	1,107	2,011,920	1,817	1,283	550,065	429	567	290,125	512	94	641,100	6,820	94	641,100	6,820	25	644,713	25,789	25	644,713	25,789	25	644,713	25,789	25	644,713	25,789	25	644,713	25,789	25	644,713	25,789
Norfolk,	416	2,365,400	5,686	106	122,475	1,155	39	40,350	1,035	23	124,100	5,396	23	124,100	5,396	11	20,350	1,850	11	20,350	1,850	11	20,350	1,850	11	20,350	1,850	11	20,350	1,850	11	20,350	1,850
North Canaan,	495	661,500	1,336	263	73,610	280	130	42,572	327	41	125,100	3,051	41	125,100	3,051	33	146,890	4,451	33	146,890	4,451	33	146,890	4,451	33	146,890	4,451	33	146,890	4,451	33	146,890	4,451
Plymouth,	931	1,626,989	1,748	743	121,305	163	1,631	341,814	210	39	150,000	3,846	39	150,000	3,846	28	1,717,954	61,356	28	1,717,954	61,356	28	1,717,954	61,356	28	1,717,954	61,356	28	1,717,954	61,356	28	1,717,954	61,356
Roxbury,	220	172,292	783	356	43,066	121	b	b	b	3	2,900	967	3	2,900	967	3	675	225	3	675	225	3	675	225	3	675	225	3	675	225	3	675	225
Salisbury,	852	1,339,875	1,573	1,025	170,800	167	915	255,440	279	65	149,275	2,296	65	149,275	2,296	17	51,150	3,009	17	51,150	3,009	17	51,150	3,009	17	51,150	3,009	17	51,150	3,009	17	51,150	3,009
Sharon,	535	1,033,963	1,933	550	259,890	473	546	214,635	393	17	38,350	2,256	17	38,350	2,256	12	7,750	646	12	7,750	646	12	7,750	646	12	7,750	646	12	7,750	646	12	7,750	646
Thomaston,	726	1,738,550	2,395	340	131,130	386	1,170	500,465	428	40	177,850	4,449	40	177,850	4,449	28	947,885	33,853	28	947,885	33,853	28	947,885	33,853	28	947,885	33,853	28	947,885	33,853	28	947,885	33,853
Torrington,	2,902	7,688,266	2,649	1,055	370,343	351	5,899	5,536,567	938	284	1,822,810	6,418	284	1,822,810	6,418	38	5,287,436	139,143	38	5,287,436	139,143	38	5,287,436	139,143	38	5,287,436	139,143	38	5,287,436	139,143	38	5,287,436	139,143
Warren,	120	141,952	1,183	203	41,985	207	10	2,095	210	6	1,225	204	6	1,225	204	1	800	800	1	800	800	1	800	800	1	800	800	1	800	800	1	800	800
Washington,	526	1,836,525	3,491	588	347,475	581	115	61,075	531	46	114,900	2,498	46	114,900	2,498	8	6,950	869	8	6,950	869	8	6,950	869	8	6,950	869	8	6,950	869	8	6,950	869
Watertown,	1,107	2,401,475	2,169	755	214,320	284	7,335	1,066,679	145	70	406,559	5,795	70	406,559	5,795	29	793,422	27,359	29	793,422	27,359	29	793,422	27,359	29	793,422	27,359	29	793,422	27,359	29	793,422	27,359
Winchester,	1,579	3,298,817	2,089	984	329,902	335	2,245	1,570,264	699	158	790,405	5,003	158	790,405	5,003	88	1,229,734	13,974	88	1,229,734	13,974	88	1,229,734	13,974	88	1,229,734	13,974	88	1,229,734	13,974	88	1,229,734	13,974
Woodbury,	517	605,405	1,171	743	105,715	146	257	87,185	339	32	30,760	961	32	30,760	961	8	13,000	1,625	8	13,000	1,625	8	13,000	1,625	8	13,000	1,625	8	13,000	1,625	8	13,000	1,625
Totals,	16,028	\$2,328,166	\$2,017	12,862	\$4,187,971	\$ 326	23,370	\$11,140,285	\$ 477	1,110	\$4,910,938	\$4,424	475	\$12,170,271	\$ 25,622																		

a Information not furnished as required by the statutes.

b Other house and building lots included with "Dwelling Houses." Information not furnished as required by the statutes.

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

LITCHFIELD COUNTY.

TOWNS.	Acres of Land.			Horses and Mules.			Neat Cattle.			Dogs.			Automobiles and Motor Vehicles.			Carriages, Wagons, and Bicycles.	Watches and Jewelry of any kind.
	No.	Value.	Av.	No.	Value.	Av.	No.	Value.	Av.	No.	Value.	Av.	No.	Value.	Av.		
Barkhamsted,	22,399	\$ 209,979	\$ 9	\$ 9	\$ 891	\$ 14,340	\$ 16	775	\$ 30,710	\$ 40	\$ 995	\$ 0	72	\$ 21,135	\$ 294	\$ 0	\$ 0
Bethlehem,	12,475	118,249	26	0	234	21,789	60	1,114	71,914	60	2,135	405	53	22,725	379	4,377	320
Bridgewater,	9,204	225,743	25	0	200	11,190	56	957	30,310	32	0	0	53	11,475	217	1,330	165
Canaan,	19,077	164,050	9	0	142	9,335	66	683	27,740	41	605	0	64	26,350	412	405	0
Colebrook,	20,616	228,359	11	0	157	16,205	103	534	46,428	46	4,170	0	65	23,475	361	0	285
Cornwall,	26,076	277,861	11	0	257	20,775	81	1,444	49,490	34	1,465	0	95	53,075	559	625	930
Goshen,	26,671	333,431	13	0	247	25,470	103	1,479	46,428	31	4,283	0	91	35,150	386	0	100
Harwinton,	19,561	337,393	20	1,000	270	19,905	74	865	31,780	37	3,875	0	60	15,865	264	0	0
Kent,	25,936	740,893	29	0	380	20,685	54	1,814	80,660	44	7,700	0	120	34,000	283	0	0
Litchfield,	32,706	952,476	29	50	551	41,550	75	2,096	104,275	50	4,670	75	413	147,153	356	7,888	6,090
Morris,	10,406	409,279	39	100	178	14,325	80	863	40,815	48	2,178	75	71	25,300	351	0	200
New Hartford,	21,086	259,126	12	0	272	20,759	76	914	39,984	44	575	0	170	60,028	353	180	445
New Milford,	33,506	903,295	27	5,000	796	39,940	50	3,390	208,385	61	850	0	498	141,995	285	480	790
Norfolk,	27,164	633,262	23	0	262	29,315	112	694	32,340	47	2,335	0	187	110,880	593	4,910	8,775
North Canaan,	10,812	179,616	17	7,900	234	16,655	71	933	33,470	36	7,700	0	183	69,200	378	885	2,575
Plymouth,	13,348	259,456	19	0	257	21,375	83	837	58,055	69	4,310	1,050	277	117,511	424	5,365	1,750
Roxbury,	15,416	263,057	17	0	245	21,655	88	1,237	67,605	55	2,975	304	73	20,790	285	2,295	915
Salisbury,	33,133	815,733	25	35,000	497	47,350	95	1,879	108,265	58	6,602	0	300	161,375	538	3,040	6,775
Sharon,	36,813	569,734	15	0	533	49,590	93	2,318	103,445	45	8,904	0	188	93,351	497	2,540	3,000
Thomaston,	6,649	167,010	25	1,700	165	13,705	83	460	26,465	55	1,025	0	252	120,725	479	8,785	875
Torrington,	43,435	610,739	14	0	483	35,800	74	1,265	59,120	48	3,210	0	1,545	725,272	469	10,868	9,570
Warren,	16,041	188,105	12	0	146	11,395	78	595	29,005	49	1,325	475	36	11,200	311	2,325	0
Washington,	21,929	698,288	30	0	452	48,765	108	1,994	123,082	65	3,785	0	209	92,725	444	8,485	1,665
Watertown,	16,963	708,360	42	0	480	38,000	79	1,763	79,245	45	5,899	0	558	253,827	455	5,410	1,980
Winchester,	19,897	350,218	18	0	352	34,920	99	829	38,570	47	4,207	190	647	356,398	551	15,475	9,640
Woodbury,	21,785	410,601	19	0	426	32,415	76	1,824	101,980	56	3,775	1,550	192	66,625	347	4,265	1,275
Totals,	563,124	\$11,234,363	\$20	\$50,750	\$0	\$9,107	\$677,208	\$ 74	33,526	\$1,646,943	\$40	\$75,603	\$4,124	6,479	\$2,817,605	\$435	\$58,120

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

LITCHFIELD COUNTY.

TOWNS.	Farming Implements, Tools, and Machinery.	Furniture, Musical Instru- ments, and Libraries.	Goods and Merchants- Traders and Manufac- turers.	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fish- ing Apparatus.	Steam, Sailing Ves- sels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Credits and other Chances in Action, over Debits of Merchants.	Money at interest in State and else- where, and Money on hand, or on deposit.	All other Taxable Property not speci- ally mentioned.	Ten per cent addi- tional on lists not given in.	Grand List.	Percentage Over previous year.
Barkhamsted,	\$ 3,320	\$ 200	\$ 6,200	0	\$ 0	\$ 0	0	\$ 0	\$ 2,000	\$ 14,500	\$ 4,313	\$ 476,583	8.81%
Bethlehem,	2,710	1,375	5,000	300	0	0	0	0	565	0	1,872	726,639	.22
Bridgewater,	1,770	0	3,500	0	0	0	0	0	0	8,117	2,899	494,788	1.61
Canaan,	2,540	0	8,800	12,000	0	0	0	0	13,606	1,000	6,864	927,020	4.22
Colebrook,	3,870	0	16,300	2,450	0	0	0	1,200	300	0	14,833	712,872	-76
Cornwall,	13,000	3,400	22,400	5,550	0	0	0	3,500	3,884	4,800	11,853	887,406	3.57
Goshen,	5,645	7,450	2,100	19,800	0	225	0	0	0	6,700	10,821	828,923	-3.11
Hartwinton,	3,210	5,575	17,400	9,800	0	0	0	0	10,100	0	24,269	1,298,112	2.48
Kent,	2,900	0	33,500	6,750	0	0	0	0	0	0	9,396	1,177,181	2.73
Litchfield,	75,216	10,626	111,300	40,200	0	0	0	5,250	59,443	51,680	37,805	5,554,822	.57
Morris,	2,750	0	12,300	8,000	0	4,250	0	500	0	500	3,207	946,924	9.58
New Hartford,	19,321	293	100,550	35,900	0	200	0	0	200	12,500	17,360	2,290,650	1.07
New Milford,	7,485	4,400	238,015	0	0	0	0	2,900	1,550	30,400	42,428	5,765,534	1.46
Norfolk,	151,387	4,475	54,400	44,000	0	0	0	100	26,625	29,500	51,918	2,800	2.80
North Canaan,	6,880	1,000	112,015	33,450	50	0	0	205	2,028	0	0	1,516,291	-1.12
Plymouth,	27,640	200	384,000	27,000	0	0	0	1,900	1,604	25,700	27,712	4,922,690	8.17
Portbury,	5,625	3,625	10,350	0	0	0	0	0	4,000	6,875	6,170	684,844	.63
Salsbury,	66,915	20,725	94,675	7,000	0	2,295	0	25,100	14,743	78,318	47,638	3,508,089	1.62
Sharon,	36,800	15,550	19,150	5,650	0	0	0	0	16,617	17,000	38,753	2,534,672	-14
Thomaston,	20,825	500	471,577	42,000	0	0	0	0	20,805	100	6,191	4,382,065	4.59
Torrington,	80,024	12,665	3,913,986	555,802	0	0	0	500	1,950	2,920	103,279	26,851,102	3.03
Warren,	1,115	1,275	3,000	0	0	1,285	0	0	0	0	3,200	441,762	2.55
Watlington,	21,330	6,350	58,450	12,000	2,000	300	0	12,150	2,800	886	26,578	3,458,865	1.40
Watertown,	36,840	1,500	362,792	25,000	0	50	0	76,527	7,720	1,162	56,175	6,542,042	5.57
Winchester,	133,166	5,010	762,665	111,900	0	5,935	0	1,200	7,806	1,995	65,018	9,123,325	4.67
Woodbury,	13,225	2,500	40,375	0	0	0	0	9,477	0	13,000	3,010	1,548,838	2.42
Totals,	\$745,179	\$108,379	\$6,864,600	\$1,004,642	\$2,050	\$11,540	\$0	\$140,509	\$198,146	\$307,653	\$623,960	\$91,396,938	3.05%

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

MIDDLESEX COUNTY.

TOWNS.	Dwelling Houses.			Barns, Sheds, Ice and Store Houses, Private Garages, etc.			House and Building Lots.			Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.			Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.		
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.
Chester,	408	\$ 566,325	\$1,388	616	\$ 72,325	\$117	450	\$ 84,575	\$ 188	20	\$ 39,200	\$ 1,960	34	\$ 125,750	\$ 3,689
Clinton,	620	537,877	1,351	326	73,862	226	822	276,868	337	40	68,705	1,719	20	37,727	1,886
Cromwell,	475	786,250	1,655	437	100,155	229	548	193,514	353	15	314,063	20,938	20	129,200	6,460
Durham,	248	258,050	1,041	425	84,920	200	103	14,010	132	5	5,800	1,120	17	23,925	1,407
East Haddam,	661	760,826	1,151	1,250	265,365	212	863	40,170	88	45	91,200	2,026	29	312,180	10,765
East Hampton,	697	1,007,404	1,445	680	141,400	208	762	227,270	298	55	98,710	1,795	46	565,426	12,292
Essex,	729	1,029,030	1,411	468	111,015	244	856	182,621	213	81	152,025	1,877	25	391,610	15,664
Hindam,	563	543,722	917	606	70,775	117	3			36	17,070	491	28	144,502	3,803
Killingworth,	192	73,750	384	231	40,923	177	3	200	67	0	0	0	20	9,895	495
Middlefield,	215	259,650	1,208	221	48,335	219	232	15,970	69	9	10,325	1,147	6	118,200	19,700
Middletown,	2,876	6,600,441	2,293	1,107	378,460	342	3,435	3,852,336	1,121	197	2,161,332	10,971	67	2,015,347	30,080
Old Saybrook,	614	793,333	1,292	711	80,920	114	1,165	284,837	244	23	42,580	1,851	3	3,800	1,267
Portland,	722	1,488,495	2,062	622	237,842	382	708	413,427	584	48	90,850	1,893	20	305,915	15,296
Saybrook,	528	696,975	1,320	418	49,015	117	642	157,340	245	40	80,225	2,006	14	271,000	19,357
Westbrook,	555	723,885	1,304	675	82,820	123	760	264,128	348	35	45,220	1,292	37	55,935	1,512
Totals,	10,135	\$16,425,813	\$1,621	8,793	\$1,840,864	\$209	11,352	\$6,043,266	\$ 532	649	\$3,217,665	\$ 4,958	396	\$4,510,414	\$11,390

a Included with "Dwelling Houses". Information not furnished as required by the statutes.

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

MIDDLESEX COUNTY.

TOWNS.

TOWNS.	Acres of Land.			Quarries, Mines, and Ore Beds.			Shell Fish Lands.			Horses and Mules.			Neat Cattle.			Sheep, Poultry, Swine, and Bees.			Dogs.			Automobiles and Motor Vehicles.			Carriages, Wagons, and Bicycles.			Watch, Jewels, and any kind of Jewelry.							
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.					
Chester,	9,601	\$ 78,401	\$ 8	0	0	0	0	0	90	\$ 6,480	\$72	311	\$ 15,300	\$49	\$ 1,490	\$ 1,490	\$ 1,490	0	148	\$ 77,110	\$521	0	127	\$ 56,450	444	0	184	\$ 63,805	347	0	1,910	\$ 1,910	\$ 1,275	86	
Clinton,	9,250	141,006	15	0	0	0	0	0	108	6,195	57	420	27,235	65	555	555	555	0	127	56,450	444	0	127	56,450	444	0	127	56,450	444	0	1,575	1,575	5,765		
Cromwell,	7,027	307,944	44	0	0	0	0	0	208	15,600	75	675	27,870	41	800	800	800	0	184	63,805	347	0	184	63,805	347	0	184	63,805	347	0	300	300	2,445		
Durham,	13,732	230,454	17	0	0	0	0	0	243	19,415	80	1,061	59,440	56	4,735	4,735	4,735	80	134	43,450	324	0	134	43,450	324	0	134	43,450	324	0	25	25	600		
East Haddam,	32,786	319,334	10	0	0	0	0	0	285	17,517	61	1,489	91,899	62	8,472	8,472	8,472	585	179	50,455	282	0	179	50,455	282	0	179	50,455	282	0	1,520	1,520	4,020		
East Hampton,	19,269	242,808	13	0	0	0	0	0	204	15,380	75	697	36,345	52	600	600	600	0	259	94,465	365	0	259	94,465	365	0	259	94,465	365	0	5,590	5,590	2,975		
Essex,	4,983	91,880	18	0	0	0	0	0	93	4,780	51	330	16,785	51	555	555	555	0	317	191,990	606	0	317	191,990	606	0	317	191,990	606	0	2,095	2,095	1,320		
Haddam,	24,876	296,544	12	0	0	0	0	0	184	13,215	72	640	28,685	45	3,325	3,325	3,325	0	159	43,215	272	0	159	43,215	272	0	159	43,215	272	0	920	920	0		
Killingworth,	21,293	177,625	8	0	0	0	0	0	168	11,860	71	430	19,505	45	1,560	1,560	1,560	0	53	14,795	279	0	53	14,795	279	0	53	14,795	279	0	250	250	0		
Middlefield,	7,560	250,617	33	0	0	0	0	0	172	15,580	91	724	40,865	56	1,500	1,500	1,500	0	74	33,250	449	0	74	33,250	449	0	74	33,250	449	0	1,680	1,680	750		
Middletown,	20,045	681,898	34	0	0	0	0	0	684	41,755	61	1,553	53,775	35	4,765	4,765	4,765	150	1,111	740,774	667	0	1,111	740,774	667	0	1,111	740,774	667	0	22,931	22,931	19,585		
Old Saybrook,	7,778	166,328	21	0	0	0	0	0	140	75	5,085	68	262	14,940	57	1,488	1,488	1,488	60	137	57,535	420	0	137	57,535	420	0	137	57,535	420	0	90	90	278	
Portland,	12,823	295,930	23	0	0	0	0	0	250	19,992	80	718	27,912	39	200	200	200	0	244	119,120	488	0	244	119,120	488	0	244	119,120	488	0	350	350	2,150		
Saybrook,	7,595	82,943	11	0	0	0	0	0	78	5,430	70	233	13,225	57	250	250	250	0	186	63,106	339	0	186	63,106	339	0	186	63,106	339	0	680	680	1,400		
Westbrook,	9,491	151,422	16	0	0	0	0	0	114	6,270	54	278	11,904	43	1,180	1,180	1,180	0	121	52,715	436	0	121	52,715	436	0	121	52,715	436	0	1,952	1,952	1,025		
Totals,	208,159	\$3,515,134	\$17	\$3,850	\$2,664	2,958	\$204,554	\$69	9,821	\$485,695	\$49	\$31,485	\$875	3,433	\$1,702,235	\$496	\$41,868	\$41,868	\$875	3,433	\$1,702,235	\$496	\$41,868	\$41,868	\$41,868	\$875	3,433	\$1,702,235	\$496	\$41,868	\$41,868	\$41,868			

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

MIDDLESEX COUNTY.

TOWNS.

	Furniture, Musical Instru- ments.	Farming Implements and Mechanics' Tools.	Farm Produce.	Goods and Merchants' Stores and Manufacturers.	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fisheries and Fish- ing Apparatus.	Steam, Sailing Vessels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Credits and other Choses in Action, and Debts of Merchants.	Money at interest in this State and else- where, and Money on hand, or on deposit.	All other Taxable Property not specifi- cally mentioned.	Ten per cent. addi- tional on lists not given in.		Grand List.	Percentage Increase over previous year.
Chester,	\$ 13,125	\$ 800	\$ 0	\$ 86,200	\$ 26,500	\$ 0	\$ 1,565	\$ 0	\$ 1,280	\$ 2,750	\$ 450	\$ 9,055	\$ 1,211,866	\$ 1,211,866	3.34%
Clinton,	13,345	300	0	62,025	47,300	150	2,125	0	1,449	48	754	23,396	1,685,882	1,685,882	1.85
Cromwell,	9,840	6,850	5,100	57,900	15,000	300	875	0	2,310	0	1,300	10,936	2,052,357	2,052,357	3.63
Durham,	2,785	3,350	200	12,200	0	0	0	0	0	0	0	6,293	769,532	769,532	4.39
East Haddam,	10,846	664	0	114,999	5,000	0	1,552	0	75	875	0	27,788	2,161,297	2,161,297	-5.07
East Hampton,	28,345	12,650	0	310,900	21,000	27	4,525	350	75	1,652	4,300	10,065	2,832,261	2,832,261	6.43
Essex,	24,765	2,200	0	917,848	26,000	0	43,215	200	12,100	13,847	1,075	32,481	3,251,372	3,251,372	4.66
Killingworth,	1,070	0	0	66,880	3,800	0	4,275	0	0	6,745	0	20,149	1,280,315	1,280,315	2.61
Middlefield,	15,825	1,850	0	110,200	0	0	0	0	1,900	4,775	675	4,097	936,044	936,044	6.43
Middletown,	42,404	3,035	7,500	1,571,552	141,150	100	7,350	0	100	1,300	517	103,094	18,451,651	18,451,651	3.62
Old Saybrook,	9,950	3,200	0	29,500	1,500	228	1,150	0	21,500	1,565	2,000	26,179	1,548,133	1,548,133	2.63
Portland,	43,280	3,350	0	219,410	118,000	0	27,755	0	5,000	0	0	19,112	3,441,590	3,441,590	3.60
Saybrook,	7,925	500	0	317,580	20,000	0	1,750	0	1,200	2,342	37,050	18,987	1,829,123	1,829,123	3.64
Westbrook,	15,015	900	0	21,600	2,000	0	6,175	0	0	500	2,600	26,684	1,476,044	1,476,044	10.04
Totals,	\$244,825	\$11,549	\$14,300	\$3,899,669	\$427,250	\$805	\$102,312	\$550	\$46,914	\$36,399	\$50,721	\$340,801	\$43,281,062	\$43,281,062	3.50%

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

TOLLAND COUNTY.				Barns, Sheds, Ice and Store Houses, Private Garages, etc.				House and Building Lots.				Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.				Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.			
TOWNS.				Dwelling Houses.				House and Building Lots.				Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.				Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.			
No.	Value.	Avg.	No.	No.	Value.	Avg.	No.	No.	Value.	Avg.	No.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.
Andover,	115	\$ 106,355	\$ 925	171	\$ 23,075	\$135	23	\$ 5,680	\$246	6	\$ 4,450	\$ 742	6	\$ 12,500	\$ 2,083	6	\$ 12,500	\$ 2,083	
Bolton,	149	122,140	820	157	46,984	299	28	4,075	146	3	3,000	1,000	3	2,550	873	2	2,550	873	
Columbia,	241	180,549	749	220	99,962	454	47	11,537	245	7	3,700	529	4	13,175	3,294	4	13,175	3,294	
Coventry,	477	341,586	716	613	130,895	214	156	14,355	92	13	12,950	996	19	82,375	4,335	19	82,375	4,335	
Fillington,	522	437,808	839	704	218,044	310	1,216	68,352	56	16	19,450	1,215	13	24,850	1,911	13	24,850	1,911	
Hebron,	263	167,599	637	277	69,252	250	11	565	51	11	4,250	388	6	12,750	2,125	6	12,750	2,125	
Mansfield,	556	466,105	838	691	139,335	202	189	30,190	160	24	24,500	1,021	17	94,300	5,547	17	94,300	5,547	
Somers,	357	308,010	863	432	146,660	339	4	295	74	17	17,950	1,056	10	123,620	12,362	10	123,620	12,362	
Stafford,	1,000	1,592,760	1,593	772	199,750	259	946	440,155	465	65	258,500	3,978	51	1,073,370	21,046	51	1,073,370	21,046	
Tolland,	281	203,325	724	537	83,826	156	37	4,395	119	2	3,000	1,500	38	8,910	234	38	8,910	234	
Union,	113	32,975	292	131	18,685	143	a	a	a	0	0	0	0	19,120	2,124	0	19,120	2,124	
Vernon,	1,334	3,625,075	2,642	885	463,890	524	1,918	889,520	464	74	682,475	9,223	20	2,016,500	100,825	20	2,016,500	100,825	
Willington,	268	244,522	912	283	88,482	313	a	a	a	5	4,250	850	32	157,349	4,917	32	157,349	4,917	
Totals,	5,676	\$7,728,809	\$1,362	5,873	\$1,729,440	\$294	4,575	\$1,469,089	\$321	243	\$1,038,475	\$4,274	227	\$3,639,369	\$ 16,032	227	\$3,639,369	\$ 16,032	

a Included with "Dwelling Houses". Information not furnished as required by the statute.

TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

TOLLAND COUNTY.

TOWNS.

	Acres of Land.			Quarries, Mines, and Ore Beds.			Shell Fish Lands.			Horses and Mules.			Neat Cattle.			Sheep, Goats, Swine, and Poultry.			Dogs.			Automobiles and Motor Vehicles.			Wag- ons, and Bicycles.			Wares and Jewelry of any kind.		
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.
Andover,	9,602	\$ 94,805	\$10	\$0	\$0	\$0	94	\$ 6,625	\$ 70	340	\$ 16,570	\$49	\$ 1,265	\$ 0	44	\$ 12,950	\$294	\$ 0	44	\$ 12,950	\$294	\$ 0	44	\$ 12,950	\$294	\$ 0	44	\$ 12,950	\$294	\$ 0
Bolton,	8,652	150,739	17	0	0	0	109	9,130	84	368	13,760	37	325	0	31	8,850	285	0	31	8,850	285	0	31	8,850	285	0	31	8,850	285	0
Columbia,	12,939	258,319	20	0	0	0	176	14,058	80	872	37,355	43	1,353	0	64	17,935	280	0	64	17,935	280	0	64	17,935	280	0	64	17,935	280	150
Coventry,	22,849	261,105	11	0	0	0	311	24,230	78	1,263	57,305	45	4,145	0	134	35,925	268	0	134	35,925	268	0	134	35,925	268	0	134	35,925	268	125
Ellington,	19,238	401,043	21	0	0	0	469	37,450	80	1,106	65,070	59	1,465	0	232	84,525	364	0	232	84,525	364	0	232	84,525	364	0	232	84,525	364	300
Hebron,	22,417	213,897	10	0	0	0	262	19,535	75	1,541	52,656	34	0	0	76	31,425	413	0	76	31,425	413	0	76	31,425	413	0	76	31,425	413	0
Mansfield,	25,802	423,160	16	0	0	0	373	26,420	71	1,362	64,270	47	6,110	0	265	99,585	376	0	265	99,585	376	0	265	99,585	376	0	265	99,585	376	1,440
Somers,	17,434	276,372	16	0	0	0	317	26,050	79	1,346	47,740	35	975	0	175	69,685	398	0	175	69,685	398	0	175	69,685	398	0	175	69,685	398	725
Stafford,	33,037	432,080	13	0	0	0	411	33,260	81	987	37,970	38	1,940	3,005	373	212,684	570	0	373	212,684	570	0	373	212,684	570	0	373	212,684	570	625
Tolland,	24,418	314,934	13	0	0	0	258	23,206	90	775	50,130	65	7,112	0	85	36,843	433	0	85	36,843	433	0	85	36,843	433	0	85	36,843	433	1,050
Union,	18,436	183,860	10	0	0	0	70	3,785	54	239	9,050	38	1,180	330	19	5,870	309	0	19	5,870	309	0	19	5,870	309	0	19	5,870	309	0
Vernon,	9,020	328,630	36	0	0	0	293	15,725	54	530	21,380	40	2,905	0	454	284,810	583	0	454	284,810	583	0	454	284,810	583	0	454	284,810	583	9,590
Willington,	21,578	281,510	13	0	0	0	196	21,115	108	634	40,075	63	4,785	610	137	82,572	603	0	137	82,572	603	0	137	82,572	603	0	137	82,572	603	3,495
Totals,	245,412	\$3,020,454	\$15	\$0	\$0	\$0	3,339	\$259,039	\$ 78	11,383	\$513,330	\$45	\$32,560	\$3,945	2,089	\$963,659	\$461	\$23,670	\$461	\$23,670	\$461	\$23,670	\$461	\$23,670	\$461	\$23,670	\$461	\$23,670	\$461	\$17,500



TABLE No. 3 — CONTINUED  
Abstract of Taxable Property, List of 1920.

TOLLAND COUNTY.

TOWNS.

	Furniture, Musical Instru- ments.	Farming Implements and Mechanics' Tools.	Farm Produce.	Goods and Merchants- Traders and Manufac- turers.	Cables, Wires, Poles, Underground Pipes, etc.	Fish- ing Apparatus.	Steam, Sailing Ves- sels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Credits and other Claims in Action, and Debts of Merchants.	Money at Interest in this State and else- where, and Money on hand, or on deposit.	All other Taxable Property not speci- cally mentioned.	Ten per cent. addi- tional on lists not given in.	Grand List.	Percentage increase over previous year.
Andover,	\$ 2,400	\$ 200	\$ 0	\$ 8,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400	\$ 0	0	\$ 3,994	\$ 300,139	1.16%
Bottom,	7,850	8,905	0	500	0	0	0	0	0	0	0	0	380,053	.67
Columbia,	2,600	200	0	2,400	0	0	25	0	0	10,780	2,630	8,488	665,216	36.14
Conventry,	10,010	5,135	150	9,650	3,500	0	715	0	0	0	0	10,829	1,005,410	3.31
Elington,	7,850	8,905	0	10,550	500	0	0	0	7,900	0	0	11,039	1,406,276	3.56
Hebron,	3,170	0	0	6,000	0	0	0	0	0	0	0	5,400	586,498	1.42
Mansfield,	22,565	900	0	38,700	0	0	10	0	5,705	4,234	0	15,477	1,461,391	-3.02
Somers,	7,400	3,498	500	43,450	0	0	0	0	4,500	1,340	1,700	13,952	1,093,667	.29
Stafford,	51,175	500	0	1,027,350	110,670	0	125	0	0	6,876	2,450	21,064	5,517,784	-2.47
Tolland,	3,900	0	0	5,870	2,500	0	0	0	12,770	2,502	2,075	10,409	776,807	3.16
Union,	350	0	0	25	0	0	0	0	0	1,000	21,080	3,795	302,065	4.50
Vernon,	37,153	12,050	0	1,537,670	100,200	0	0	0	1,500	15,465	0	37,192	9,969,575	.54
Willington,	16,073	600	0	308,048	0	0	0	0	1,735,520	236,811	0	4,087	3,228,964	-.92
Totals,	\$165,246	\$31,988	\$650	\$2,995,113	\$217,370	\$0	\$875	\$0	\$1,768,295	\$279,008	\$29,935	\$145,726	\$36,674,145	.56%

TABLE No. 3 — CONTINUED  
SUMMARY

Abstract of Taxable Property, List of 1920.

COUNTIES.	Dwelling Houses.				Barns, Sheds, Ice and Store Houses, Private Garages, etc.				House and Building Lots.				Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.				Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.			
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.		
Hartford,	42,008	\$195,885,631	\$4,663	26,328	\$12,743,284	\$484	56,751	\$41,997,042	\$740	3,245	\$106,436,725	\$32,800	1,118	\$75,184,434	\$67,249	1,118	\$75,184,434	\$67,249		
New Haven,	58,339	190,824,369	3,271	24,977	10,625,723	425	112,366	135,612,650	1,207	5,328	36,564,280	6,865	1,485	78,122,700	52,608	1,485	78,122,700	52,608		
New London,	20,231	37,658,357	1,861	11,093	2,839,628	256	16,821	5,140,861	1,306	1,526	12,567,935	8,236	366	15,869,679	43,360	366	15,869,679	43,360		
Fairfield,	49,747	173,949,130	3,497	21,510	8,866,860	412	59,654	117,078,440	1,963	3,736	25,546,075	6,838	1,463	45,353,240	31,000	1,463	45,353,240	31,000		
Windham,	9,565	12,484,488	1,305	7,600	1,686,071	222	9,116	3,947,152	433	576	2,166,212	3,761	218	12,497,789	57,329	218	12,497,789	57,329		
Litchfield,	16,028	32,328,166	2,017	12,852	4,187,971	326	23,370	11,140,285	477	1,110	4,910,938	4,424	475	12,170,271	25,622	475	12,170,271	25,622		
Middlesex,	10,135	16,425,813	1,621	8,793	1,840,864	209	11,352	6,043,266	532	649	3,217,665	4,958	396	4,510,414	11,390	396	4,510,414	11,390		
Tolland,	5,676	7,728,809	1,362	5,873	1,729,440	294	4,575	1,469,089	321	243	1,038,475	4,274	227	3,639,369	16,032	227	3,639,369	16,032		
Totals,	211,729	\$687,286,763	\$3,152	119,026	\$44,519,841	\$374	294,005	\$322,438,785	\$1,097	16,411	\$192,448,305	\$11,727	5,748	\$247,347,896	\$43,032	5,748	\$247,347,896	\$43,032		

TABLE No. 3 — CONTINUED

## SUMMARY

## Abstract of Taxable Property, List of 1920.

COUNTIES.	Acres of Land.			Quarries, Mines and Ore Beds.			Shell Fish Lands.			Horses and Mules.			Neat Cattle.			Sheep, Poultry, Swine, and Dogs.			Automobiles and Motor Vehicles.			Carriages, Wagons, and Bicycles.			Watches and Jewelry of any kind.				
	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.		
Hartford,	407,113	\$ 28,461,350	\$ 70	2,350	\$ 0	11,797	\$1,063,211	\$90	25,050	\$1,254,665	\$50	71,835	\$ 625	25,863	\$14,269,963	\$552	27,940	\$17,128,718	613	25,863	\$14,269,963	\$552	27,940	\$17,128,718	613	25,863	\$14,269,963	\$552	\$206,264
New Haven,	322,809	20,703,061	64	38,950	14,865	8,965	747,498	83	19,301	1,082,895	56	102,257	2,419	27,940	17,128,718	613	259,737	270,566	613	259,737	270,566	613	259,737	270,566	613	259,737	270,566	613	\$270,566
New London,	365,795	6,422,303	18	20,030	675	5,214	369,304	71	20,633	881,174	43	40,425	1,217	7,020	3,491,805	497	71,742	53,240	497	7,020	3,491,805	497	71,742	53,240	497	71,742	53,240	497	\$53,240
Fairfield,	335,145	48,383,681	144	600	104,896	8,880	550,055	62	18,200	974,659	54	59,642	1,790	28,366	14,284,227	504	129,777	233,373	504	28,366	14,284,227	504	129,777	233,373	504	28,366	14,284,227	504	\$233,373
Windham,	306,326	3,477,286	11	3,035	0	4,267	278,584	65	15,026	540,178	36	44,012	1,226	3,799	1,792,628	472	43,772	13,966	472	3,799	1,792,628	472	43,772	13,966	472	3,799	1,792,628	472	\$13,966
Litchfield,	563,124	11,234,363	20	50,750	0	9,107	677,208	74	33,536	1,646,943	49	75,603	4,124	6,479	2,817,605	435	84,933	58,120	435	6,479	2,817,605	435	84,933	58,120	435	6,479	2,817,605	435	\$58,120
Middlesex,	208,159	3,515,134	17	8,860	2,664	2,958	204,554	69	9,821	485,695	45	31,485	875	3,433	1,702,235	496	41,868	43,585	496	3,433	1,702,235	496	41,868	43,585	496	3,433	1,702,235	496	\$43,585
Tolland,	245,442	3,620,454	15	0	0	3,339	259,639	78	11,383	513,330	45	32,560	3,945	2,089	963,659	461	23,670	17,500	461	2,089	963,659	461	23,670	17,500	461	2,089	963,659	461	\$17,500
Totals,	2,753,923	\$125,817,632	\$ 46	\$124,565	\$123,100	54,557	\$4,150,053	\$76	152,940	\$7,379,539	\$48	\$457,819	\$16,221	104,989	\$56,450,840	\$538	\$824,954	\$896,614	\$538	104,989	\$56,450,840	\$538	\$824,954	\$896,614	\$538	104,989	\$56,450,840	\$538	\$896,614

TABLE No. 3 — CONCLUDED

## SUMMARY

## Abstract of Taxable Property, List of 1920.

COUNTIES.	FARM PRODUCE.										Grand List.	Percentage increase over previous year.		
	Furniture, Musical Instru- ments.	Farming Implements and Mechanics' Tools.	Good and Merchants- Traders and Manufactu- rers.	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fish- ing Apparatus.	Steam, Sailing Ves- sels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Credits and other Choses in Action, and Excess of Credits over Debts of Merchants.	Money at interest in this State and elec- where, and Money on hand, or on deposit.	All other Taxable Property not speci- ally mentioned.			Ten per cent. addi- tional on lists not given in.	
Hartford,	\$ 1,985,377	\$244,375	\$257,663	\$ 60,363,413	\$1,753,915	\$ 1,700	\$ 158,375	0	\$ 556,162	\$ 473,640	\$ 512,380	\$ 3,280,857	\$ 547,334,691	37.98
New Haven,	3,089,669	272,415	1,150	63,611,293	2,806,269	550	64,816	71,998	133,720	715,744	640,330	3,920,580	567,519,222	17.23
New London,	607,570	72,005	750	5,791,775	929,470	114,290	1,217,087	71,465	980,502	119,554	562,681	860,352	96,755,876	4.80
Fairfield,	2,988,914	83,015	2,832	69,111,226	1,569,525	5,100	324,575	0	456,105	783,004	1,762,477	3,893,668	516,496,887	5.87
Windham,	391,664	40,435	2,310	5,579,903	275,882	0	525	0	84,560	127,224	152,596	262,917	45,896,415	4.61
Litchfield,	745,179	108,379	0	6,864,600	1,004,642	2,050	14,540	0	140,509	198,146	307,653	623,960	91,396,938	3.05
Middlesex,	244,825	41,540	14,300	3,899,669	427,250	805	102,312	550	46,914	36,799	50,721	346,801	43,281,062	3.50
Tolland,	165,246	31,988	650	2,995,113	217,370	0	875	0	1,768,295	279,003	29,935	145,726	26,674,145	.56
Totals,	\$10,218,444	\$894,161	\$279,655	\$218,216,992	\$9,074,323	\$124,495	\$1,883,105	\$144,013	\$4,166,768	\$2,732,719	\$4,018,773	\$13,328,861	\$1,935,355,236	16.46%

TABLE No. 4  
Abstract of Taxable Property, List of 1921.

## HARTFORD COUNTY.

TOWNS.	No.	Dwelling Houses.			Barns, Sheds, Ice and Store Houses, Private Garages, etc.			House and Building Lots.			Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.			Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.		
		Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.
Avon,	369	\$ 541,249	\$1,457	479	\$ 161,355	\$ 337	386	\$ 29,655	\$ 77	19	\$ 160,639	\$ 8,455	14	\$ 109,209	\$ 7,801	14
Berlin,	857	1,639,199	1,913	681	181,648	267	1,111	177,727	160	57	109,415	1,920	34	799,122	23,504	34
Bloomfield,	595	1,087,100	1,827	952	488,548	513	2,432	531,055	218	28	65,310	2,333	103	31,026	301	103
Bristol,	3,097	8,448,100	2,728	1,440	334,150	232	5,610	5,174,000	922	305	1,685,600	5,527	286	7,296,500	25,512	286
Burlington,	231	173,635	752	403	71,580	178	218	6,582	30	6	3,950	658	45	11,265	250	45
Canton,	513	612,238	1,193	532	85,145	160	380	136,750	360	65	448,135	6,894	3	18,450	6,150	3
East Granby,	224	284,550	1,270	499	274,600	550	232	17,660	76	19	94,750	4,987	2	175,400	87,700	2
East Hartford,	2,149	6,585,160	3,064	1,624	1,122,518	691	4,656	1,733,342	372	83	526,884	6,348	33	469,650	14,232	33
East Windsor,	730	1,247,055	1,708	1,257	638,010	508	746	162,325	218	52	121,950	2,345	10	286,900	28,690	10
Enfield,	1,551	4,957,840	3,197	1,266	714,550	556	1,910	203,810	107	132	799,500	6,057	45	3,547,800	78,840	45
Farmington,	786	2,542,103	3,194	334	341,493	1,022	821	673,059	820	37	278,375	7,524	26	605,655	23,294	26
Glastonbury,	1,134	2,438,528	2,150	1,265	896,692	709	997	690,997	693	29	92,475	3,189	13	705,875	54,298	13
Granby,	342	312,175	913	763	217,805	285	75	12,440	166	19	24,950	1,313	57	9,615	169	57
Hartford,	11,885	108,319,018	9,114	a	b	a	b	a	b	1,526	103,956,772	68,124	104	22,729,521	218,553	104
Hartland,	141	53,599	380	b						1	440	440	9	27,625	3,069	9
Manchester,	2,838	8,106,964	2,857	1,595	850,437	533	4,484	4,222,400	942	216	1,406,350	6,511	56	6,044,965	107,946	56
Marlborough,	93	42,820	460	142	7,335	52	b	b	b	5	850	170	2	600	300	2
New Britain,	5,517	23,761,477	4,307	2,092	1,093,955	523	10,966	18,020,930	1,943	657	7,204,700	10,966	77	22,105,550	287,085	77
Newington,	510	1,413,958	2,772	322	97,100	302	3,321	381,122	115	9	18,250	2,028	11	80,350	7,304	11
Plainville,	911	1,560,440	1,713	527	88,531	168	4,622	557,107	121	63	202,599	3,216	41	797,877	19,460	41
Rocky Hill,	365	738,525	2,024	482	73,030	152	383	96,210	251	7	7,090	1,013	14	114,300	8,164	14
Simsbury,	684	1,807,331	2,642	860	475,291	553	497	462,231	930	33	119,120	3,503	21	620,156	29,531	21
Southington,	1,547	2,363,701	1,528	1,166	191,277	164	1,836	783,746	427	139	352,189	2,534	24	1,547,722	64,488	24
South Windsor,	571	790,524	1,385	2,218	1,032,955	466	580	130,695	247	9	13,450	1,494	6	16,400	2,733	6
Suffield,	998	1,749,485	1,807	2,812	1,539,009	547	1,105	293,130	265	94	249,685	2,656	9	29,200	3,244	9
West Hartford,	2,116	11,269,060	5,326	1,461	689,230	472	6,283	6,890,990	783	78	448,850	5,754	18	548,424	30,468	18
Wethersfield,	853	2,864,960	3,376	263	50,720	193	1,913	531,595	286	7	14,200	2,029	5	37,000	7,400	5
Windsor,	1,330	3,053,819	2,296	1,427	1,133,919	795	3,241	988,933	305	51	156,340	3,065	15	706,300	47,087	15
Windsor Locks,	680	1,146,975	1,687	679	277,240	408	1,225	591,798	483	56	354,275	6,326	13	1,698,089	130,622	13
Totals,	43,597	\$199,912,188	\$4,539	27,561	\$13,128,120	\$476	59,980	\$43,500,289	\$726	3,803	\$118,917,093	\$31,269	1,096	\$71,170,546	\$64,936	1,096

a Information not furnished as required by the statutes.

b Included with "Dwelling Houses." Information not furnished as required by the statutes.

# TABLE No. 4 — CONTINUED Abstract of Taxable Property, List of 1921.

HARTFORD COUNTY.

## TOWNS.

	Acres of Land.			Quarries, Mines, and Ore Beds.			Shell Fish Lands.			Horses and Mules.			Neat Cattle			Sheep, Goats, Swine, and Poultry.			Dogs.			Automobiles and Motor Vehicles			Wagons, Carriages, and Bicycles.			Watches and Jewels of any kind.		
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.
Avon.	12,903	\$ 296,008	\$ 23	0	\$ 0		0	\$ 0		198	\$ 16,100	\$ 81	728	\$ 34,110	\$ 47	1,131	\$ 55,800	\$ 294	0	190	\$ 55,800	\$ 294	0	190	\$ 55,800	\$ 294	0	190	\$ 55,800	\$ 294
Bedin.	16,110	609,227	38	0	376	22,055	59	1,225	54,805	45	3,540	54,805	45	3,540	54,805	45	3,540	54,805	45	3,540	54,805	45	3,540	54,805	45	3,540	54,805	45	3,540	54,805
Bloomfield.	15,991	1,274,684	80	0	472	33,500	71	1,804	83,960	48	5,465	83,960	48	5,465	83,960	48	5,465	83,960	48	5,465	83,960	48	5,465	83,960	48	5,465	83,960	48	5,465	83,960
Bristol.	13,759	504,350	37	0	431	38,020	88	996	49,290	49	2,600	49,290	49	2,600	49,290	49	2,600	49,290	49	2,600	49,290	49	2,600	49,290	49	2,600	49,290	49	2,600	49,290
Burlington.	17,601	314,682	18	0	174	15,205	87	620	28,260	46	3,779	28,260	46	3,779	28,260	46	3,779	28,260	46	3,779	28,260	46	3,779	28,260	46	3,779	28,260	46	3,779	28,260
Canton.	14,119	179,999	13	0	232	16,710	72	1,060	38,247	36	375	38,247	36	375	38,247	36	375	38,247	36	375	38,247	36	375	38,247	36	375	38,247	36	375	38,247
East Granby.	10,097	476,356	47	0	288	29,270	102	948	45,490	48	0	45,490	48	0	45,490	48	0	45,490	48	0	45,490	48	0	45,490	48	0	45,490	48	0	45,490
East Hartford.	8,951	1,295,620	145	0	468	34,265	73	231	8,890	38	75	8,890	38	75	8,890	38	75	8,890	38	75	8,890	38	75	8,890	38	75	8,890	38	75	8,890
East Windsor.	14,464	990,030	68	0	669	71,150	106	888	37,600	42	575	37,600	42	575	37,600	42	575	37,600	42	575	37,600	42	575	37,600	42	575	37,600	42	575	37,600
Enfield.	18,954	1,073,239	57	0	687	51,500	75	1,021	68,650	67	5,100	68,650	67	5,100	68,650	67	5,100	68,650	67	5,100	68,650	67	5,100	68,650	67	5,100	68,650	67	5,100	68,650
Farmington.	15,239	510,455	33	0	284	20,517	72	916	52,694	58	2,619	52,694	58	2,619	52,694	58	2,619	52,694	58	2,619	52,694	58	2,619	52,694	58	2,619	52,694	58	2,619	52,694
Glastonbury.	28,692	1,320,121	46	0	646	41,375	64	1,201	33,045	28	650	33,045	28	650	33,045	28	650	33,045	28	650	33,045	28	650	33,045	28	650	33,045	28	650	33,045
Granby.	24,185	329,414	14	0	425	31,600	74	1,361	58,095	43	4,925	58,095	43	4,925	58,095	43	4,925	58,095	43	4,925	58,095	43	4,925	58,095	43	4,925	58,095	43	4,925	58,095
Hartford.	4,372	7,040,229	1,610	0	739	73,225	99	184	4,845	26	0	4,845	26	0	4,845	26	0	4,845	26	0	4,845	26	0	4,845	26	0	4,845	26	0	4,845
Hartland.	21,055	179,041	9	0	153	14,335	94	569	14,960	26	0	14,960	26	0	14,960	26	0	14,960	26	0	14,960	26	0	14,960	26	0	14,960	26	0	14,960
Manchester.	14,234	1,130,732	79	0	515	55,808	108	728	36,740	50	1,275	36,740	50	1,275	36,740	50	1,275	36,740	50	1,275	36,740	50	1,275	36,740	50	1,275	36,740	50	1,275	36,740
Marlborough.	14,789	1,06,833	7	0	86	4,570	53	530	18,105	34	0	18,105	34	0	18,105	34	0	18,105	34	0	18,105	34	0	18,105	34	0	18,105	34	0	18,105
New Britain.	4,000	1,631,095	408	0	304	28,000	92	268	8,890	33	0	8,890	33	0	8,890	33	0	8,890	33	0	8,890	33	0	8,890	33	0	8,890	33	0	8,890
Newington.	6,414	693,099	108	0	208	13,650	66	962	38,125	40	1,525	38,125	40	1,525	38,125	40	1,525	38,125	40	1,525	38,125	40	1,525	38,125	40	1,525	38,125	40	1,525	38,125
Pawville.	5,050	147,681	29	0	108	7,490	69	188	11,625	62	3,425	11,625	62	3,425	11,625	62	3,425	11,625	62	3,425	11,625	62	3,425	11,625	62	3,425	11,625	62	3,425	11,625
Rocky Hill.	7,632	339,777	45	0	206	12,945	63	887	40,020	45	1,075	40,020	45	1,075	40,020	45	1,075	40,020	45	1,075	40,020	45	1,075	40,020	45	1,075	40,020	45	1,075	40,020
Simsbury.	18,787	718,271	38	0	412	35,000	85	1,369	64,175	47	5,200	64,175	47	5,200	64,175	47	5,200	64,175	47	5,200	64,175	47	5,200	64,175	47	5,200	64,175	47	5,200	64,175
Southbury.	20,800	640,698	31	0	421	32,960	78	1,349	92,910	69	10,205	92,910	69	10,205	92,910	69	10,205	92,910	69	10,205	92,910	69	10,205	92,910	69	10,205	92,910	69	10,205	92,910
South Windsor.	16,810	1,720,743	102	0	725	41,845	58	799	27,275	34	2,850	27,275	34	2,850	27,275	34	2,850	27,275	34	2,850	27,275	34	2,850	27,275	34	2,850	27,275	34	2,850	27,275
Suffield.	25,863	1,822,198	74	0	1,015	121,085	119	1,972	111,950	57	14,458	111,950	57	14,458	111,950	57	14,458	111,950	57	14,458	111,950	57	14,458	111,950	57	14,458	111,950	57	14,458	111,950
West Hartford.	8,862	1,139,883	115	0	843	25,905	76	1,110	53,575	48	3,648	53,575	48	3,648	53,575	48	3,648	53,575	48	3,648	53,575	48	3,648	53,575	48	3,648	53,575	48	3,648	53,575
Wethersfield.	6,145	456,282	77	0	240	11,095	46	826	30,128	36	1,550	30,128	36	1,550	30,128	36	1,550	30,128	36	1,550	30,128	36	1,550	30,128	36	1,550	30,128	36	1,550	30,128
Windsor.	16,421	1,215,081	74	0	525	50,375	96	597	28,225	47	1,115	28,225	47	1,115	28,225	47	1,115	28,225	47	1,115	28,225	47	1,115	28,225	47	1,115	28,225	47	1,115	28,225
Windsor Locks.	4,604	247,315	54	0	200	20,000	100	96	6,600	69	0	6,600	69	0	6,600	69	0	6,600	69	0	6,600	69	0	6,600	69	0	6,600	69	0	6,600
Totals.	407,693	\$28,402,273	\$ 69	\$3,305	\$0	\$969,575	\$ 83	25,433	\$1,183,284	\$ 46	\$77,157	\$300	29,139	\$14,001,667	\$477	\$149,863	\$222,045													



TABLE No. 4 — CONTINUED

## Abstract of Taxable Property, List of 1921.

## NEW HAVEN COUNTY.

TOWNS.	No.	Dwelling Houses.			Barns, Sheds, Ice and Store Houses, Private Garages, etc.			House and Building Lots.			Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.			Buildings used for Mills, Manufactories, and Distilleries, including saws, water power and machinery.		
		Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.
Ansonia,	2,143	\$ 6,123,158	2,857	942	\$ 295,679	\$314	2,374	\$ 2,618,557	\$1,062	307	\$ 1,266,578	\$4,122	33	\$ 5,914,194	\$179,218	33
Bacon Falls,	293	441,827	1,508	117	15,343	131	394	51,270	130	16	41,865	2,618	11	307,165	27,924	11
Bethany,	143	115,630	809	231	35,290	153	149	17,741	119	1	1,900	1,900	41	266,375	6,497	41
Branford,	2,111	4,508,220	2,136	663	198,775	300	638	224,915	353	111	326,860	2,945	19	398,465	20,972	19
Cheshire,	425	1,595,198	3,753	733	299,565	409	688	343,565	499	33	78,700	2,385	25	409,750	16,390	25
Derby,	1,182	3,122,981	2,642	334	119,467	358	1,641	2,274,076	1,476	179	1,232,272	6,884	42	1,175,680	27,992	42
East Haven,	1,443	2,500,950	1,733	546	136,458	255	5,447	1,322,500	243	28	155,819	5,565	4	118,405	2,960	4
Guilford,	912	1,301,595	1,427	715	161,020	225	745	354,970	476	77	134,925	1,752	19	74,275	3,909	19
Hamden,	2,161	5,943,545	2,750	1,110	301,850	272	5,497	2,477,184	451	54	1,055,736	19,551	28	1,219,202	43,543	28
Madison,	844	2,140,105	2,556	765	256,283	335	1,135	1,414,243	1,246	45	84,528	1,878	6	3,775	629	6
Meriden,	5,130	15,566,278	3,034	1,893	1,179,065	623	8,070	9,653,236	1,221	339	3,369,864	9,941	164	9,514,080	58,013	164
Middlebury,	277	607,604	2,194	358	132,875	371	331	33,725	102	3	460	153	6	13,200	2,200	6
Milford,	4,242	9,199,026	2,169	1,837	540,710	294	13,929	5,293,108	380	311	1,089,855	3,604	30	66,950	2,232	30
Naugatuck,	1,968	4,170,915	2,119	694	183,795	265	2,414	2,264,818	938	120	602,985	5,025	97	2,547,640	26,264	97
New Haven,	17,161	85,135,752	4,961	6,083	4,983,713	770	33,962	73,994,845	2,179	2,287	19,417,810	8,491	542	16,757,825	30,918	542
North Branford,	271	250,725	925	402	105,925	263	10a	1,368	137	9	5,325	592	14	90,800	6,486	14
North Haven,	619	1,358,992	2,195	649	139,715	215	420	172,620	411	23	34,200	1,487	29	132,000	4,552	29
Orange,	290	598,160	1,756	820	230,510	281	933	93,845	101	3	25,150	8,383	1	17,170	17,170	1
Oxford,	323	276,800	857	722	124,745	173	39	4,290	109	8	9,150	1,144	9	515,300	57,256	9
Prospect,	145	90,560	624	199	25,615	129	b	b	b	b	b	b	1	200	200	1
Seymour,	1,133	2,648,649	2,338	866	269,635	311	1,863	1,004,147	539	100	655,496	6,555	63	1,885,239	29,924	63
Southbury,	331	269,185	813	408	66,556	163	1,053	22,705	22	14	15,100	1,079	13	96,500	7,423	13
Wallingford,	2,113	5,880,847	2,783	b	b	b	b	b	b	170	349,470	2,056	36	2,083,089	57,864	36
Waterbury,	9,071	31,601,252	3,484	2,373	1,710,180	721	23,953	27,022,198	1,128	1,212	10,202,080	8,418	111	80,760,980	277,126	111
West Haven,	4,181	9,980,805	2,387	3,339	798,970	239	9,509	5,551,484	578	202	791,733	3,573	34	1,125,955	33,116	34
Wolcott,	253	221,470	875	381	71,845	184	482	76,335	168	7	2,425	346	4	10,920	4,230	4
Woodbridge,	330	543,386	1,647	24	23,566	994	985	100,370	102	2	1,200	600	6	25,400	4,233	6
Totals,	59,495	\$196,104,604	\$3,296	27,214	\$12,110,534	\$441	116,651	\$136,498,065	\$1,170	5,661	\$40,881,346	\$7,221	1,388	\$75,536,534	\$54,421	1,388

a Other house and building lots included with "Acres of Land."

b Information not furnished as required by the statutes.



# TABLE No. 4 — CONTINUED Abstract of Taxable Property, List of 1921.

NEW HAVEN COUNTY.

TOWNS.

TOWNS.	Acres of Land.			Quarries, Mines, and Ore Beds.	Shell Fish Lands.	Horses and Mules.			Neat Cattle.			Dogs.	Automobiles and Motor Vehicles.			Carriages, Wagons, and Bicycles.	Watch, Jewelry, and any other articles of value.
	No.	Value.	Avg.			No.	Value.	Avg.	No.	Value.	Avg.		No.	Value.	Avg.		
Ansonia,	2,474	\$ 129,175	\$ 52	0	0	129	\$ 10,300	\$ 80	154	\$ 7,761	\$ 50	300	\$1,293	1,105	\$ 690,574	\$623	\$ 5,785
Bacon Falls,	5,997	84,063	14	0	0	73	4,763	65	308	9,285	30	1,150	0	103	52,700	511	200
Bethany,	12,733	270,559	21	0	0	158	12,580	80	894	43,938	53	600	0	62	24,100	389	135
Branford,	10,960	508,222	46	\$ 3,000	\$ 9,570	274	17,375	63	786	44,480	57	1,420	100	555	125,810	227	5,350
Cheshire,	19,136	824,682	43	0	0	343	32,035	93	1,400	67,050	48	21,090	0	389	174,277	448	0
Derby,	2,090	237,881	113	0	0	100	8,765	88	204	11,105	54	340	11	758	449,394	593	4,725
East Haven,	4,787	870,674	182	0	0	133	11,450	86	309	22,565	73	2,740	0	378	143,058	378	0
Guilford,	26,105	591,750	23	350	0	362	21,765	60	1,195	70,290	59	5,315	200	445	145,020	326	120
Hamden,	17,139	2,050,551	120	17,000	0	384	38,670	101	764	53,355	70	9,812	0	839	534,953	638	5,105
Madison,	21,177	394,037	19	0	1,000	251	14,390	57	575	19,183	33	6,205	0	261	89,655	344	155
Meriden,	9,115	769,218	84	0	0	486	41,080	85	791	46,465	59	25	0	2,434	1,018,518	418	25,200
Middlebury,	11,153	386,527	35	0	0	207	12,235	59	848	35,609	42	5,491	0	124	46,626	376	2,750
Milford,	9,522	1,175,670	123	0	0	315	24,935	79	543	26,165	48	1,670	0	1,069	464,524	435	5,200
Naugatuck,	8,063	316,933	39	0	0	236	14,355	61	500	17,525	35	625	0	1,007	607,632	603	5,398
New Haven,	551	71,880	130	0	0	1,238	92,815	75	58	1,750	30	4,500	0	12,446	9,699,466	779	63,470
North Branford,	16,050	391,042	24	20,000	0	325	27,910	86	1,121	55,655	50	4,225	705	170	52,050	306	20
North Haven,	11,630	933,282	80	0	0	369	27,965	76	941	62,830	66	7,065	0	299	132,275	442	675
Orange,	9,865	871,005	88	0	0	246	19,345	79	1,008	63,845	63	3,757	0	207	105,190	508	2,060
Oxford,	20,351	401,662	20	0	0	264	17,154	65	1,063	43,715	41	888	705	136	45,160	332	0
Prospect,	8,565	165,904	19	0	0	119	9,170	77	353	15,345	43	3,150	0	62	17,209	278	540
Seymour,	7,998	444,109	56	100	0	171	14,570	85	561	33,690	61	0	0	524	212,538	406	5,658
Southbury,	23,801	329,524	14	0	0	350	22,415	64	1,415	68,985	49	3,017	101	116	43,885	378	450
Wallingford,	22,863	2,863,292	125	0	0	508	51,145	92	1,917	101,200	53	3,125	0	969	435,193	449	17,495
Waterbury,	12,154	4,027,930	331	0	0	755	76,760	107	353	18,120	51	2,475	0	4,930	2,921,096	593	43,575
West Haven,	4,127	661,425	160	0	0	180	16,280	90	336	18,290	54	1,590	0	1,432	710,330	496	8,485
Wolcott,	14,070	264,739	19	0	0	168	14,715	88	422	18,775	44	6,030	0	78	18,005	231	4,545
Woodbridge,	11,186	443,167	40	0	0	237	26,855	113	1,065	68,630	64	5,760	0	200	91,540	458	1,740
Totals,	323,662	\$20,479,103	\$ 63	\$40,450	\$10,570	8,361	\$690,737	\$ 81	19,814	\$1,046,106	\$53	\$101,365	\$3,115	31,101	\$19,050,878	\$612	\$208,156
																	\$271,736

TABLE No. 4.—CONTINUED  
Abstract of Taxable Property, List of 1921.

NEW HAVEN COUNTY.		TOWNS.															
		Furniture, Musical Instru- ments, and Libraries.	Farming Implements and Machinery.	Tools.	Farm Produce.	Goods and Merchant- ile of Merchants.	Cables, Wires, Poles, Conduits, Pipes, etc.	Fish- eries and Fish- ing Apparatus.	Steam, Sailing Ves- sels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Cred- its in Action, and Ex- cesses of Credits over Debts of Merchants.	Money at interest in this State and else- where, and Money on hand, or on deposit.	All other Taxable Property not speci- cally mentioned.	Ten per cent. addi- tional on lists not given in.	Grand List.	Percentage Over previous year.	
Ansonia,	\$ 38,222		300	0	0	\$ 2,979,866	\$ 372,000	0	\$ 1,100	0	0	\$ 26,554	0	0	\$ 20,540,724	1.93	
Beacon Falls,	8,225		0	0	0	411,610	24,750	0	0	0	1,000	0	0	0	1,461,646	4.53	
Bethany,	2,587		0	0	0			0	0	0	0	500	0	0	798,120	.77	
Brantford,	24,260	8,450	0	0	0	181,070	158,530	0	29,310	0	9,970	32,226	\$ 52,550	57,061	6,927,829	7.28	
Cheshire,	28,130	0	0	0	0	115,350	63,412	0	1,025	0	14,100	9,000	218,560	45,630	4,122,214	-.92	
Derby,	23,395	3,950	0	0	0	653,945	220,000	0	1,025	0	1,457	500	0	50,468	9,512,777	-12	
East Haven,	3,725	500	0	0	0	12,900	87,574	0	450	0	0	0	0	78,838	5,471,716	5.49	
Guilford,	13,715	15,100	0	0	0	58,275	33,110	0	6,375	0	6,219	11,440	750	30,340	3,056,319	1.28	
Hamden,	16,720	177,068	\$8,000	0	0	485,466	301,150	\$300	0	0	8,100	9,704	8,800	245,964	14,970,025	8.06	
Madison,	22,730	575	148	0	0	63,057	44,500	0	1,750	0	19,099	11,300	110	32,860	4,638,373	4.46	
Meriden,	111,125	8,525	0	0	0	1,103,895	478,550	0	0	0	2,200	18,930	277,628	136,982	43,583,624	2.88	
Middlebury,	9,600	7,050	0	0	0	2,845	0	0	1,050	0	40,432	1,100	0	12,537	1,351,966	2.89	
Milford,	58,540	3,500	50	0	0	267,425	334,858	0	19,475	0	0	3,726	2,950	225,988	18,808,015	2.60	
Naugatuck,	97,274	9,100	0	0	0	1,713,295	384,800	0	0	0	0	7,821	50,000	46,121	13,063,562	-2.95	
New Haven,	771,230	0	0	0	0	30,131,939	0	0	0	\$69,750	0	146,661	11,246	1,393,185	242,557,313	2.88	
North Branford,	6,025	24,975	0	0	0	8,900	0	0	0	0	0	0	9,500	0	1,055,835	2.10	
North Haven,	15,800	8,605	0	0	0	14,000	49,616	0	0	0	72,300	400	46,845	25,218	3,234,103	3.60	
Orange,	9,915	4,450	0	0	0	7,700	101,600	0	0	0	14,886	1,000	5,315	16,684	2,109,732	-0.31	
Oxford,	4,240	1,950	0	0	0	12,200	41,000	0	0	0	4,835	0	2,800	4,255	1,510,809	-1.85	
Prospect,	3,150	0	0	0	0	3,700	33,700	0	0	0	0	0	0	1,581	366,414	2.87	
Seymour,	40,275	900	0	0	0	1,130,890	84,617	0	200	0	500	4,355	500	27,306	8,464,239	-1.58	
Southbury,	7,000	875	0	0	0	22,781	0	0	0	0	7,485	1,300	0	12,499	991,233	6.77	
Wallingford,	31,020	5,770	0	0	0	4,113,204	0	0	0	0	6,391	0	2,700	95,954	16,042,950	1.31	
Waterbury,	1,750,798	0	0	0	0	19,822,188	553,040	0	0	0	69,205	125,310	300	460,688	131,247,165	.75	
West Haven,	58,575	500	0	0	0	848,315	126,255	150	8,185	585	485	3,500	1,000	293,365	20,940,767	2.25	
Wolcott,	3,940	0	0	0	0	1,100	12,000	0	160	0	0	0	0	6,278	739,382	15.25	
Woodbridge,	7,040	2,000	0	0	0	2,000	4,000	0	0	0	0	0	685,000	17,380	2,049,442	1.84	
Totals,	\$3,166,896	\$284,143	\$5,198	\$64,166,006	\$3,509,062	\$450	\$69,080	\$70,335	\$272,288	\$420,718	\$1,376,554	\$3,483,515	\$579,839,834			2.17%	

a Town of Orange divided and town of West Haven created in 1921.

TABLE No. 4 — CONTINUED

## Abstract of Taxable Property, List of 1921.

NEW LONDON COUNTY.

TOWNS.	Dwelling Houses.				House and Building Lots.				Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.				Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.			
	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.
Borrah,	166	\$ 119,530	\$ 720	217	\$ 23,775	\$ 110	76	\$ 3,800	\$ 50	8	\$ 2,650	\$ 331	8	\$ 253,100	\$ 31,638	
Colchester,	534	468,597	878	1,149	79,262	69	547	49,190	90	38	36,550	962	6	18,350	3,058	
East Lyme,	931	1,765,105	1,896	593	189,700	320	1,234	487,950	395	63	89,400	1,419	19	216,825	11,412	
Franklin,	139	75,870	546	381	59,685	157	157	138,460	264	1	300	300	1	1,200	1,200	
Gruswood,	656	678,920	1,035	430	67,545	157	517	138,460	264	44	66,550	1,515	44	4,337,305	30,393	
Groton,	2,132	4,179,405	1,960	997	341,778	343	2,784	1,086,952	390	150	591,324	3,942	26	760,690	29,236	
Lebanon,	372	257,600	692	1,416	229,000	162	372	37,090	100	5	6,400	1,280	10	11,650	1,165	
Ledyard,	375	170,755	458	56	10,502	188	55	6,010	109	3	1,450	483	6	1,300	217	
Liabon,	175	201,830	1,153	420	62,000	148	51	11,505	226	1	400	400	2	8,030	4,025	
Lyme,	278	345,572	1,243	376	50,400	134	254	14,515	57	19	7,850	413	13	13,875	1,067	
Montville,	721	751,300	1,042	790	186,162	236	567	21,792	38	26	17,325	666	21	3,573,800	170,181	
New London,	4,022	14,696,710	3,654	678	438,225	646	2,272	1,839,590	818	554	8,219,225	14,830	53	2,501,700	47,202	
No. Stonington,	340	143,550	422	375	53,500	143	26	3,675	141	8	5,700	713	6	5,240	873	
Norwich,	4,522	7,783,895	1,721	512	190,525	372	3,822	265,780	70	400	3,306,613	8,267	70	4,961,225	70,873	
Old Lyme,	762	564,270	741	524	112,705	215	1,203	375,130	312	42	121,573	2,895	6	8,035	1,339	
Preston,	283	217,625	769	251	93,375	372	2	3,248	171	0	7,550	1,258	12	323,525	26,960	
Salem,	146	53,803	574	294	49,349	168	18	3,248	171	7	1,675	239	7	13,450	1,921	
Sprague,	364	582,920	1,601	336	101,141	301	83	10,054	193	22	86,687	3,940	12	1,664,519	138,710	
Stonington,	2,130	2,960,575	1,390	1,465	203,580	139	3,248	863,392	266	169	329,450	1,949	61	1,635,704	26,815	
Voluntown,	201	78,958	393	203	18,351	93	197	2,582	13	8	4,175	522	9	53,020	5,891	
Waterford,	1,289	1,835,235	1,446	561	361,295	547	1,037	203,406	196	15	35,550	2,370	5	34,600	6,920	
Totals,	20,516	\$37,962,033	\$1,362	12,124	\$2,922,155	\$241	18,364	\$5,448,125	\$266	1,589	\$12,938,699	\$ 8,142	307	\$17,397,123	\$ 43,796	

a Included with "Dwelling Houses." Information not furnished as required by the statutes.

# TABLE No. 4 — CONTINUED Abstract of Taxable Property, List of 1921.

NEW LONDON COUNTY.

## TOWNS.

NEW LONDON COUNTY.

TOWNS.

	Acres of Land.			Quarries, Mines, and Ore Beds.	Shell Fish Lands.	Horses and Mules.			Neat Cattle.			Sheep, Hogs, and Poultry.	Dogs.	Automobiles and Motor Vehicles.			Carriages, Wagons, and Bicycles.	Watches and Jewels of any kind.		
	No.	Value	Avg.			No.	Value	Avg.	No.	Value	Avg.			No.	Value	Avg.				
Bozrah,	12,622	\$ 165,343	\$ 13	0	0	0	159	\$ 9,685	\$ 61	721	\$ 28,101	\$ 39	\$ 1,642	0	84	\$ 26,650	\$ 317	\$ 50	0	\$ 375
Colchester,	30,118	263,093	8	0	0	0	301	15,895	53	1,651	61,691	37	675	40	161	43,570	271	8,175	\$ 375	
East Lyme,	20,060	397,323	20	\$18,000	\$ 250	207	13,540	65	591	20,800	35	1,696	0	220	85,500	389	2,302	650	0	
Franklin,	12,574	225,762	18	0	0	0	174	15,725	90	1,072	56,365	53	0	0	60	26,500	442	855	0	
Griswold,	29,677	168,940	6	0	0	0	291	20,755	71	1,148	44,548	39	2,207	997	293	139,345	476	6,225	0	
Groton,	14,698	636,917	43	1,900	2,050	230	13,020	57	590	19,485	33	2,700	0	741	267,795	361	1,475	9,375	0	
Lebanon,	34,020	659,427	19	0	0	0	470	39,990	85	2,637	125,235	47	14,692	0	139	44,225	318	0	900	
Ledyard,	21,080	240,492	11	0	0	0	258	15,285	59	806	29,835	37	165	0	107	20,475	191	260	15	
Lisbon,	10,089	148,565	15	0	0	0	104	10,280	99	556	21,505	39	1,110	0	71	15,725	221	0	50	
Lyme,	17,875	174,180	10	1,000	0	0	99	5,539	56	870	43,105	50	640	0	106	28,505	269	20	1,160	
Montville,	26,835	399,238	13	0	0	0	309	24,630	80	1,258	34,609	28	910	0	248	125,550	506	175	600	
New London,	478	414,860	868	0	0	0	181	20,400	113	43	2,845	66	25	0	2,025	1,342,024	663	17,500	38,026	
No. Stonington,	31,552	300,979	10	0	0	0	304	12,815	42	1,318	44,400	34	471	0	144	28,723	199	100	0	
Norwich,	12,966	397,633	31	0	0	0	548	34,450	63	1,260	28,286	22	180	0	2,019	1,053,255	522	16,630	11,710	
Old Lyme,	11,382	224,866	20	0	0	0	117	7,445	64	445	18,520	42	533	0	183	69,500	380	760	3,500	
Preston,	16,813	273,325	16	0	0	0	285	19,310	68	1,425	50,398	35	2,615	0	144	55,430	385	670	350	
Salem,	18,269	137,517	8	0	0	0	157	13,955	89	716	28,605	40	2,710	0	43	9,325	217	0	50	
Sprague,	7,495	99,834	13	0	0	0	129	9,955	77	437	15,680	36	1,800	25	139	63,345	456	2,776	0	
Stonington,	21,619	448,414	21	1,255	150	350	350	21,975	63	1,326	52,905	40	2,070	0	845	354,775	420	6,060	1,050	
Voluntown,	23,150	72,354	3	0	0	0	108	6,560	61	287	7,977	28	435	13	63	21,440	340	190	100	
Waterford,	19,333	775,600	40	0	49,000	368	368	20,315	55	1,416	66,550	47	4,600	0	494	198,255	401	0	0	
Totals,	392,735	\$6,534,642	\$ 18	\$22,155	\$51,820	5,149	5,149	\$351,524	\$ 68	20,573	\$801,445	\$ 38	\$41,876	\$1,080	8,329	\$4,019,912	\$482	\$62,223	\$67,911	

TABLE No. 4 — CONTINUED

## Abstract of Taxable Property, List of 1921.

## NEW LONDON COUNTY.

TOWNS	Libraries.	Furniture, Musical Instruments.	Farming Implements and Tools.	Farm Produce.	Goods and Merchandise of Merchants, Traders and Manufacturers.	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fisheries and Fishing Apparatus.	Steam, Sailing Vessels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Credits and other Chances in Action, and Debits of Merchants.	Money at Interest in this State and elsewhere, or on deposit.	All other Taxable Property not specially mentioned.	Ten per cent. addition on lists not given in.	Grand List.	Percentage increase over previous year.
Borrah,	\$ 3,310	\$ 3,480	\$ 0	\$ 0	\$ 47,435	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 508	\$ 4,392	\$ 693,451	5.74%
Colchester,	4,340	775	0	0	36,750	3,350	0	0	0	200	300	21,886	15,469	1,096,533	10.23%
East Lyme,	13,025	2,625	0	0	58,500	0	0	\$ 12,200	\$ 60	29,000	0	1,475	42,500	3,448,426	1.69%
Franklin,	3,275	600	0	0	6,835	0	0	0	0	0	0	0	1,320	474,282	-35
Guarwood,	20,400	0	0	0	170,715	0	0	75	0	0	0	19,200	3,456	2,883,543	-1.14
Groton,	56,951	2,600	0	0	126,407	60,850	\$1,000	119,370	0	800,000	21,980	8,000	66,237	9,178,226	-10.20
Lebanon,	7,400	0	0	0	10,400	0	0	300	0	500	500	12,575	6,736	1,464,620	2.24
Ledyard,	4,275	0	0	0	0	700	0	520	0	2,350	0	6,968	10,566	521,223	.86
Lisbon,	4,685	0	0	0	0	0	0	0	0	0	0	800	5,458	492,663	5.11
Lyme,	11,275	600	0	0	8,625	1,000	450	9,970	0	2,000	0	8,050	7,651	735,982	13.73
Montville,	14,600	500	0	0	226,100	15,000	0	1,075	0	0	0	1,900	19,804	5,355,070	24.03
New London,	303,671	3,675	0	0	2,071,350	240,000	0	1,156,315	43,290	11,545	27,126	43,098	178,949	33,693,139	1.25
No. Stonington,	1,350	0	0	0	4,575	0	0	0	0	0	1,300	0	6,818	614,196	-7.70
Norwich,	67,550	1,000	0	0	1,655,370	1,200	0	1,050	0	1,200	46,123	6,900	149,113	19,986,388	2.68
Old Lyme,	14,160	525	0	0	19,800	0	150	1,825	150	173,920	20,991	8,550	35,259	1,782,169	18.71
Preston,	2,700	750	0	0	29,400	0	210	365	0	2,000	0	500	5,653	1,086,126	2.98
Salem,	1,450	7,250	0	0	400	0	0	250	0	0	0	0	12,409	365,398	.79
Sprague,	24,825	1,975	0	0	274,970	24,270	0	410	0	0	3,200	4,350	2,266	2,981,058	6.69
Stonington,	33,675	9,250	0	0	798,664	82,500	3,300	37,450	0	0	3,415	900	43,394	7,893,903	3.76
Voluntown,	2,265	0	0	0	0	0	0	0	0	0	2,500	1,015	0	297,189	3.58
Waterford,	0	15,550	0	0	118,500	92,050	0	3,875	0	0	0	0	30,184	3,844,565	2.56
Totals,	\$655,182	\$58,655	\$0	\$0	\$5,689,546	\$520,920	\$5,110	\$1,348,050	\$43,500	\$1,022,715	\$127,435	\$146,675	\$647,639	\$98,888,150	2.20%

TABLE No. 4 — CONTINUED

## Abstract of Taxable Property, List of 1921.

FAIRFIELD COUNTY.																				
TOWNS.	Dwelling Houses.				Barns, Sheds, Ice and Store Houses, Private Garages, etc.				House and Building Lots.				Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.				Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.			
	No.	Value.	Avg.	No.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	
Bethel,	810	\$ 1,065,456	\$1,315	601	\$ 112,371	\$187	780	\$ 253,742	\$ 325	43	\$ 65,390	\$1,521	34	\$ 168,050	\$ 4,943					
Bridgport,	14,427	67,181,879	4,657	3,247	1,588,752	489	45,000	76,239,309	1,694	1,390	8,110,751	5,835	978	25,233,403	25,801					
Brookfield,	265	266,480	1,006	322	65,660	204	a	a	a	8	5,015	637	9	10,640	1,182					
Danbury,	3,979	10,954,009	2,753	1,754	485,110	277	1,401	455,355	325	397	3,819,705	9,621	128	3,009,577	23,512					
Darien,	1,159	3,862,700	3,333	680	537,665	791	1,631	1,044,578	640	41	115,750	2,823	0	0	0					
Easton,	304	152,835	503	417	31,160	75	a	a	a	5	825	165	1	150	150					
Fairfield,	3,051	7,481,475	2,452	1,282	482,840	377	7,481	3,493,510	467	132	181,650	1,376	29	1,709,300	58,941					
Greenwich,	4,373	25,157,435	5,753	2,104	2,029,075	964	2,276	1,038,223	456	407	2,713,575	6,700	30	598,900	19,963					
Monroe,	315	283,944	901	411	57,290	139	114	1,385	12	27	14,875	551	3	200,550	66,950					
New Canaan,	1,020	3,646,820	3,575	679	429,200	632	914	568,670	622	69	228,850	3,317	15	23,850	1,590					
New Fairfield,	153	105,100	687	266	65,975	248	41	9,125	223	8	7,000	875	4	3,250	813					
Newtown,	808	1,275,706	1,579	1,053	367,350	349	307	85,875	280	27	83,400	3,089	20	117,000	5,850					
Norwalk,	5,515	15,256,225	2,766	1,766	625,715	354	8,250	6,146,235	745	315	2,795,200	8,778	92	2,394,200	26,024					
Ridgfield,	448	610,725	1,363	601	149,225	248	113	9,850	87	23	24,560	1,068	84	353,750	10,404					
Ridgefield,	870	3,390,595	3,897	909	646,025	710	972	560,802	576	59	169,532	2,700	8	19,300	2,413					
Shelton,	1,424	3,726,775	2,617	41	31,200	761	2,360	1,521,863	645	43	281,050	6,536	46	2,192,183	47,656					
Sherman,	181	64,625	357	449	51,510	115	9,213	a	a	3	1,590	630	1	300	300					
Stamford,	5,598	21,533,362	3,847	a	a	a	a	16,082,892	1,744	569	5,573,790	9,796	86	4,717,250	54,852					
Stratford,	3,222	7,852,088	2,437	1,460	349,430	239	12,719	5,690,221	447	117	313,837	2,682	70	899,550	12,851					
Trumbull,	698	1,161,680	1,664	547	149,010	272	965	178,315	185	21	11,850	564	18	116,425	6,463					
Weston,	234	200,900	859	213	41,085	193	15	660	44	0	0	0	8	2,900	363					
Westport,	1,299	5,355,325	4,123	1,165	853,383	733	1,121	907,046	809	158	392,790	2,486	23	259,000	11,261					
Wilton,	598	1,082,825	1,811	553	208,850	378	678	112,400	166	10	6,425	643	10	5,900	590					
Totals,	50,751	\$181,668,944	\$3,580	20,520	\$9,357,871	\$456	96,351	\$114,370,056	\$1,187	3,870	\$24,877,203	\$6,428	1,647	\$42,035,728	\$25,523					

a Included with "Dwelling Houses." Information not furnished as required by the statutes.

TABLE No. 4 — CONTINUED  
Abstract of Taxable Property, List of 1921.

FAIRFIELD COUNTY.

TOWNS.	Acres of Land.			Quarries, Mines, and Ore Beds.			Shell Fish Lands.			Horses and Mules.			Neat Cattle.			Sheep, Angora and Swine.			Dogs.			Automobiles and Motor Vehicles.			Carriages, Wagons, and Bicycles.			Watches and Jewellery of any kind.		
	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.	No.	Value	Avg.
Bethel,	9,266	\$ 229,471	\$ 25	0	0	0	218	\$ 16,000	\$ 73	630	\$ 26,615	\$ 42	890	0	840	\$ 178,125	\$ 524	0	9,675	5,636	907	533	31,397	355	335	16,817	0	0	0	0
Bridgeport,	3,500	2,338,246	685	0	\$ 1,440	0	450	50,157	111	2	50,157	75	125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Brookfield,	11,655	304,065	26	\$ 55	0	0	244	17,780	73	1,091	35,305	32	370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Danbury,	21,367	687,623	32	0	0	0	546	28,515	52	1,665	108,470	65	1,426	0	1,949	1,148,177	589	0	0	0	0	0	0	0	0	0	0	0	0	0
Darien,	6,557	1,702,818	260	0	9,636	0	182	18,885	104	316	29,645	94	3,875	\$ 150	622	325,485	523	0	0	0	0	0	0	0	0	0	0	0	0	0
Easton,	16,292	319,280	20	0	0	0	221	8,155	37	1,004	29,436	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fairfield,	16,434	5,106,430	372	0	3,150	0	444	28,085	63	796	40,235	51	4,000	0	1,169	473,455	405	0	0	0	0	0	0	0	0	0	0	0	0	0
Greenwich,	27,346	17,059,137	624	0	3,730	0	608	35,190	58	714	39,440	55	9,770	1,515	2,808	1,821,950	649	0	0	0	0	0	0	0	0	0	0	0	0	0
Monroe,	15,065	377,168	25	200	0	0	248	13,115	53	1,440	41,355	29	5,808	0	157	44,285	282	0	0	0	0	0	0	0	0	0	0	0	0	0
New Canaan,	13,266	2,372,624	179	0	0	0	286	26,215	92	573	45,550	79	5,015	925	601	214,925	358	0	0	0	0	0	0	0	0	0	0	0	0	0
New Fairfield,	14,318	345,458	24	0	0	0	186	16,000	86	821	40,870	50	0	0	71	21,800	307	0	0	0	0	0	0	0	0	0	0	0	0	0
Newtown,	33,533	875,710	26	0	0	0	579	32,781	57	2,283	106,475	47	3,265	0	20	180,120	464	0	0	0	0	0	0	0	0	0	0	0	0	0
Norwalk,	8,173	2,668,965	327	0	34,000	0	400	20,000	50	300	9,000	30	300	0	10	986,090	529	0	0	0	0	0	0	0	0	0	0	0	0	0
Redding,	19,299	489,179	25	0	0	0	250	16,380	66	756	24,470	32	1,500	0	207	68,555	331	0	0	0	0	0	0	0	0	0	0	0	0	0
Ridgefield,	19,387	655,912	34	0	0	0	317	21,750	69	940	37,430	40	8,850	140	445	192,695	433	0	0	0	0	0	0	0	0	0	0	0	0	0
Shelton,	12,725	465,091	37	0	0	0	374	26,196	70	1,153	57,510	50	550	0	739	275,315	378	0	0	0	0	0	0	0	0	0	0	0	0	0
Sherman,	13,373	204,181	15	0	0	0	238	13,670	57	951	34,910	38	1,073	0	56	19,555	349	0	0	0	0	0	0	0	0	0	0	0	0	0
Stamford,	19,666	6,624,905	337	0	10,050	0	406	22,235	55	501	26,620	53	5,360	0	3,509	1,773,170	505	0	0	0	0	0	0	0	0	0	0	0	0	0
Stratford,	7,370	1,515,906	206	0	2,200	0	110	10,295	94	101	13,575	134	0	0	1,265	347,060	274	0	0	0	0	0	0	0	0	0	0	0	0	0
Trumbull,	813,521	59	59	0	0	0	272	19,975	73	1,027	57,205	56	0	0	447	148,245	332	0	0	0	0	0	0	0	0	0	0	0	0	0
Weston,	12,356	217,379	18	0	0	0	148	8,920	60	406	13,070	32	0	0	109	32,065	294	0	0	0	0	0	0	0	0	0	0	0	0	0
Westport,	11,263	3,150,092	280	0	0	0	289	24,625	85	596	31,375	53	2,640	0	699	399,465	571	0	0	0	0	0	0	0	0	0	0	0	0	0
Wilton,	15,849	691,142	44	0	0	0	235	17,100	73	637	31,096	49	2,010	0	328	143,240	437	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals,	341,830	\$49,274,303	\$144	\$255	\$64,206	7,251	\$492,024	\$ 68	18,703	\$879,807	\$ 47	\$53,827	\$2,760	27,753	\$14,522,201	\$523	\$95,703	\$269,022												

TABLE No. 4 — CONTINUED  
Abstract of Taxable Property, List of 1921.

FAIRFIELD COUNTY.														
TOWNS.														
	Furniture, Libraries, and Musical Instru- ments.	Farming Implements and Machinery.	Tools.	Farm Produce.	Goods and Merchandise of Merchants, Traders and Manufac- turers.	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fisheries and Fishing Apparatus.	Steam, Sailing Ves- sels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Cred- its and other Ex- cess of Credits over Debts of Merchants.	Money at Interest in this State and else- where, and Money on hand, or on deposit.	All other Taxable Property not specif- ically mentioned.	Ten per cent. addi- tional on lists not given in.	Grand Tot.
Bethel.	\$ 28,270	\$ 600	\$ 0	\$ 0	\$ 113,425	\$ 31,838	\$ 0	\$ 75	\$ 232,783	\$ 100,618	\$ 1,450	\$ 200	\$ 15,377	\$ 2,308,035
Bridgeport.	170,580	3,450	0	0	52,324,897	0	0	44,550	0	4,100	0	0	784,158	240,150,369
Brookfield.	7,315	2,000	0	0	3,300	0	0	0	0	4,100	0	0	5,359	775,314
Danbury.	127,645	2,500	0	0	2,321,842	0	0	0	0	47,150	2,288	0	213,235	23,429,452
Darien.	95,475	2,000	0	0	28,400	62,400	0	775	0	17,800	41,998	105,900	129,180	8,146,195
Easton.	2,350	0	0	0	100	0	0	0	0	0	0	185,600	6,790	782,243
Fairfield.	100,805	7,400	0	0	815,115	940,915	0	12,500	0	91,500	104,210	87,200	368,180	21,569,070
Greenwich.	1,706,833	15,275	1,857	1,857	322,850	41,500	0	127,920	0	446,947	343,421	484,401	928,482	55,057,176
Monroe.	3,020	0	0	0	17,700	0	0	0	0	0	925	0	5,739	1,067,659
New Canaan.	107,350	4,745	0	0	104,694	31,500	0	0	0	1,615	4,368	0	50,843	7,875,779
New Fairfield.	1,825	0	0	0	0	0	0	0	0	4,242	0	0	3,971	624,616
Newtown.	9,450	1,500	0	0	38,450	10,000	0	50	0	100	1,000	0	32,964	3,224,656
Norwalk.	65,800	0	0	0	3,810,830	0	0	40,350	0	0	12,000	0	374,129	35,236,449
Redding.	8,850	950	0	0	51,850	0	0	0	0	5,500	268	3,000	17,044	1,836,306
Ridgefield.	143,295	6,275	0	0	95,050	43,000	0	0	0	9,000	18,168	1,050	62,485	6,093,762
Shelton.	3,625	1,265	0	0	2,003,137	20,000	0	1,775	0	0	4,500	411,108	69,989	11,099,448
Sherman.	1,505	4,575	0	0	4,500	0	0	0	0	0	0	0	2,897	404,916
Stamford.	476,065	0	0	0	3,459,510	815,410	0	25,935	0	27,500	21,271	18,231	359,449	61,580,395
Stratford.	35,914	2,000	0	0	490,425	161,367	0	67,525	0	500	0	211,083	182,387	18,139,448
Trumbull.	10,200	2,950	0	0	19,075	0	0	0	0	800	200	45,084	0	2,735,205
Weston.	3,650	0	0	0	0	0	0	0	0	0	0	0	8,393	529,447
Westport.	168,190	6,500	0	0	250,075	172,978	0	22,050	0	9,325	9,130	6,175	77,854	12,113,493
Wilton.	8,125	1,500	0	0	7,850	0	0	0	0	900	6,015	0	40,010	2,366,483
Totals.	\$3,286,137	\$65,485	\$3,357	\$66,283,075	\$2,330,908	\$0	\$343,505	\$232,783	\$767,597	\$571,212	\$1,559,032	\$3,738,915	\$517,145,916	1.26%



TABLE No. 4 — CONTINUED  
Abstract of Taxable Property, List of 1921.

WINDHAM COUNTY.

TOWNS.	Dwelling Houses.			Barns, Sheds, Ice and Store Houses, Private Garages, etc.			House and Building Lots.			Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.			Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.		
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.
Ashford,	218	\$ 70,405	\$ 323	106	\$ 43,065	\$406	516	\$ 55,716 <sup>a</sup>	\$108	4	\$ 1,050	\$ 263	23	\$ 5,945	\$ 258
Brooklyn,	368	423,810	1,152	408	80,885	198	12	465	39	19	20,275	1,067	4	546,410	136,603
Canterbury,	265	92,165	348	590	36,520	62				3	950	317	10	18,625	1,863
Chaplin,	284	103,375	364	<sup>a</sup>	22,490	<sup>a</sup>	3	75	25	1	500	500	2	1,500	750
Eastford,	157	77,767	495	151	70,427	149	164	3,005	18	5	4,375	875	11	6,700	609
Hampton,	186	165,375	889	314		224	18	1,950	108	5	5,750	1,150	3	2,200	733
Killingly,	1,410	2,124,875	1,507	1,100	313,530	285	1,946	692,780	356	127	488,450	3,846	51	1,556,999	30,529
Plainfield,	1,267	1,614,030	1,274	587	170,695	291	1,213	165,719	137	107	270,075	2,524	18	2,680,633	147,267
Pomfret,	450	854,542	1,899	316	141,720	448	454	46,300	102	26	36,750	1,413	b		
Putnam	1,158	1,592,405	1,375	546	143,495	263	1,834	607,401	331	139	572,490	4,119	43	1,505,205	35,005
Scotland	128	91,420	714	309	48,295	156	6	240	40	2	700	350	4	1,600	400
Sterling,	293	214,108	731	233	39,810	171	25	1,825	73	8	14,740	1,843	18	526,945	29,275
Thompson,	811	745,880	920	710	142,534	201	573	39,342	69	11	9,850	895	7	1,195,027	170,718
Windham,	2,081	4,175,272	2,006	969	260,868	269	2,749	2,197,908	799	165	1,225,697	7,430	27	3,546,632	131,357
Woodstock,	553	315,534	571	869	132,847	153	74	4,390	59	24	11,650	485	18	11,250	625
Totals,	9,629	\$12,660,963	\$1,315	7,208	\$1,647,171	\$229	9,587	\$3,317,116	\$398	646	\$2,663,302	\$4,123	239	\$11,575,671	\$ 48,434

<sup>a</sup> Included in "Dwelling Houses." Information not furnished as required by the statutes.

<sup>b</sup> Included in "Buildings used for Stores, Shops, etc." Information not furnished as required by the statutes.

TABLE No. 4 — CONTINUED  
Abstract of Taxable Property, List of 1921.

WINDHAM COUNTY.

TOWNS.

	Acres of Land.			Quarries, Mines, and Ore Beds.	Shell Fish Lands.	Horses and Mules.			Neat Cattle.			Dogs.			Automobiles and Motor Vehicles.			Carriages, Wag- ons, and Bicycles.	Jewelry of any kind.
	No.	Value.	Avg.			No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.		
Ashford,	22,367	\$ 166,892	\$ 7	0	0	167	\$ 13,220	\$ 79	796	\$ 41,540	\$ 52	0	4,742	0	83	\$ 29,010	\$ 350	0	0
Brooklyn,	27,953	211,886	12	0	0	238	15,530	65	792	34,360	43	0	4,941	\$ 606	41	52,170	1,272	\$ 712	\$ 1,086
Canterbury,	23,802	171,820	7	0	0	253	14,515	57	996	31,671	32	0	2,850	0	78	14,150	181	125	240
Chaplin,	12,846	103,382	8	0	0	91	5,295	58	142	15,225	107	0	972	0	51	14,075	276	0	0
Eastford,	16,103	113,828	6	0	0	107	4,595	43	483	15,189	31	0	315	0	59	13,100	256	0	0
Hampton,	15,562	134,952	9	0	0	168	14,557	84	797	26,370	33	0	2,310	0	72	26,150	363	0	100
Killingly,	28,511	285,442	10	0	0	478	20,895	62	1,125	38,780	34	0	4,250	0	750	359,130	479	5,440	325
Plainfield,	24,064	235,079	10	0	0	339	23,315	56	1,349	42,784	31	0	1,116	120	499	186,460	374	1,757	215
Pomfret,	24,356	321,356	13	0	0	327	19,770	60	1,243	44,200	36	0	1,291	0	257	91,050	354	1,030	6,650
Putnam,	10,979	197,210	18	0	0	293	17,060	61	662	22,930	35	0	1,700	32	710	331,730	467	4,175	916
Scotland,	15,249	102,065	6	0	0	151	11,390	69	691	22,272	37	0	2,332	0	152	10,536	303	0	336
Sterling,	15,720	110,000	7	\$ 2,035	0	142	8,950	63	513	17,560	34	0	1,415	0	128	45,705	357	135	0
Thompson,	29,519	285,153	10	0	0	456	20,560	45	1,409	28,040	20	0	788	10	444	113,418	255	4,680	1,875
Windham,	1,147	529,542	27	1,000	0	273	35,940	96	899	46,510	52	0	4,695	0	1,127	519,785	461	8,529	1,675
Woodstock,	35,603	513,271	14	0	0	618	36,255	59	2,396	79,833	33	0	15,695	144	255	65,418	259	2,945	570
Totals,	304,931	\$ 3,475,468	\$ 11	\$ 3,035	\$ 0	4,281	\$ 270,247	\$ 63	14,224	\$ 507,325	\$ 36	\$ 49,402	\$ 912	4,604	\$ 1,873,886	\$ 407	\$ 29,519	\$ 13,986	

TABLE No. 4 — CONTINUED  
Abstract of Taxable Property, List of 1921.

WINDHAM COUNTY.

TOWNS.

	Furniture, Libraries, and Musical Instru- ments.	Farming Implements and Mechanics' Tools.	Farm Produce.	Goods and Merchand- ise of Merchants, Traders and Manufac- turers.	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fisheries and Fishing Apparatus.	Steam, Sailing Ves- sels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Cred- its and other Choses in Action, and Ex- cess of Credits over Debits of Merchants.	Money at interest in this State and else- where, and Money on hand, or on deposit.	All other Taxable Property not specif- ically mentioned.	Ten per cent. addi- tional on lists not given in.	Grand List.	Percentage increase over previous year.
Ashford.	\$ 900	0	0	\$ 2,100	0	\$ 0	0	\$ 0	0	\$ 2,000	5,670	\$ 2,545	\$ 388,584	1.68%
Brooklyn.	14,310	850	0	72,250	\$ 29,140	0	0	0	0	711	6,959	7,817	1,580,423	.64
Canterbury.	4,930	300	0	2,025	0	0	0	0	\$ 3,750	2,000	1,412	5,178	403,691	-3.19
Chaplin.	2,250	0	0	1,250	0	0	0	0	5,000	5,500	0	2,105	260,504	5.24
Eastford.	2,270	500	0	10,890	0	0	0	0	0	0	3,500	1,665	282,380	8.11
Hampton.	5,950	2,800	0	18,600	0	0	0	0	0	0	1,150	3,376	481,527	2.66
Killingly.	31,580	1,475	0	448,421	170,500	0	\$ 225	0	0	10,655	12,250	31,501	6,606,503	1.21
Plainfield.	25,410	3,025	0	464,477	0	0	0	0	900	60	100	21,190	5,873,960	-8.34
Pomfret.	29,600	1,300	0	19,850	0	0	0	0	1,600	33,500	3,200	45,999	1,699,708	-3.42
Putnam.	78,880	1,125	\$ 100	649,590	60,000	0	0	0	600	3,086	73,258	31,537	5,895,825	-1.04
Scotland.	2,425	800	0	1,800	0	0	0	0	0	345	0	1,266	296,820	-5.58
Sterling.	11,547	4,835	0	9,972	0	0	0	0	0	0	535	1,892	1,012,029	-1.14
Thompson.	25,218	2,175	0	171,165	12,500	0	15	0	12,521	2,557	30,840	8,857	2,853,005	.09
Windham.	160,973	9,875	0	3,719,800	0	0	0	0	4,140	17,584	0	54,750	16,521,246	.53
Woodstock.	10,610	4,480	0	23,300	5,200	0	0	0	31,255	12,684	560	10,957	1,288,838	-1.81
Totals.	\$406,853	\$33,540	\$100	\$5,615,490	\$277,340	\$0	\$240	\$0	\$59,766	\$90,682	\$138,374	\$230,635	\$45,445,043	.98%

TABLE No. 4 — CONTINUED  
Abstract of Taxable Property, List of 1921.

LITCHFIELD COUNTY.

TOWNS.

TOWNS.	Dwelling Houses.				Barns, Sheds, Ice and Store Houses, Private Garages, etc.				House and Building Lots.				Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.				Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.			
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.
Barkhamsted,	249	\$ 115,144	\$ 462	364	\$ 30,233	\$ 83	69	\$ 4,035	\$ 58	10	\$ 3,825	\$ 382	16	\$ 11,575	\$ 723					
Bethlehem,	154	153,000	1,000	218	107,025	491	5	3,350	668	12	3,000	1,500	20	8,725	436					
Bridgewater,	162	152,700	943	135	34,150	253	116	5,723	49	5	3,000	720	3	1,300	433					
Canaan,	218	119,190	684	59	20,255	205	48	5,655	118	9	30,900	3,433	4	476,700	119,175					
Colebrook,	243	230,200	947	429	112,170	261	35	3,350	98	8	27,300	3,413	40	10,070	252					
Cornwall,	291	363,500	1,249	426	68,909	162	290	8,400	29	25	22,900	916	14	20,400	1,457					
Goshen,	212	203,185	958	282	109,310	388	8	1,785	223	48	7,480	156	13	7,700	592					
Harwinton,	370	526,209	1,422	370	126,650	342	498	76,865	154	9	4,850	539	9	36,900	4,089					
Kent,	359	455,672	1,269	3	8,000	2,667	a			12	16,075	1,340	7	1,750	250					
Litchfield,	867	2,241,970	2,586	835	495,480	593	730	810,080	1,110	57	182,000	3,193	23	202,925	8,823					
Morris,	304	243,575	801	287	75,425	263	267	136,918	513	9	5,400	600	27	2,850	407					
New Hartford	574	890,346	1,551	428	142,890	334	652	109,792	168	54	82,750	1,532	21	518,500	24,690					
New Milford,	1,101	1,979,825	1,798	1,231	541,700	440	550	278,850	507	106	756,500	7,137	24	611,063	25,461					
Norfolk,	410	2,358,900	5,753	122	126,075	1,033	40	40,150	1,004	21	143,050	6,812	10	20,250	2,025					
North Canaan,	498	654,700	1,315	268	77,410	289	156	46,272	297	38	131,800	3,468	32	130,080	4,065					
Plymouth,	937	1,690,547	1,804	788	128,735	163	1,633	344,170	211	42	149,000	3,548	15	1,884,244	125,616					
Roxbury,	227	186,150	820	383	46,585	122	228	6,470	28	3	2,900	967	3	650	217					
Salisbury,	863	1,388,577	1,609	983	184,375	188	920	260,915	284	73	148,700	2,037	18	47,825	2,657					
Sharon,	538	1,049,825	1,951	554	269,130	486	546	213,585	391	20	38,700	1,935	15	10,350	690					
Thomaston,	749	1,776,550	2,372	371	137,930	372	1,176	501,615	427	47	193,850	4,124	27	945,785	35,029					
Torrington,	2,918	7,645,195	2,620	1,069	405,003	379	6,391	5,565,402	871	285	1,929,466	6,770	49	5,291,603	107,992					
Warren,	123	145,327	1,182	204	42,760	210	5	1,305	261	4	1,025	256	1	800	800					
Washington,	542	1,824,375	3,366	598	351,225	587	1,118	65,425	554	44	138,400	3,145	12	15,725	1,310					
Watertown,	1,172	2,476,530	2,113	785	225,300	287	7,364	1,087,352	148	93	678,104	7,291	27	573,116	21,227					
Winchester,	1,600	3,336,845	2,086	987	320,916	325	2,503	1,575,768	630	164	815,155	4,970	91	1,250,061	13,737					
Woodbury,	517	607,675	1,175	754	109,980	146	263	88,835	351	29	29,910	1,031	7	16,575	2,368					
Totals,	16,198	\$32,846,712	\$2,028	12,973	\$4,297,621	\$331	24,596	\$11,238,777	\$457	1,217	\$5,546,640	\$4,558	508	\$12,097,422	\$23,814					

a Information not furnished as required by the statutes.

b Other house and building lots included with "Dwelling Houses." Information not furnished as required by the statutes.

TABLE No. 4 — CONTINUED  
Abstract of Taxable Property, List of 1921.

LITCHFIELD COUNTY.

TOWNS.

TOWNS.	Acres of Land.			Quarries, Mines, and Ore Beds.			Shell Fish Lands.			Horses and Mules.			Neat Cattle.			Dogs.			Automobiles and Motor Vehicles.			Wagons, Carriages, and Bicycles.			Watches and Jewelry of any kind.				
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.		
Barkhamsted,	21,358	\$ 206,816	\$ 9	0	0	0	0	188	\$ 14,090	\$ 74	771	\$ 28,843	\$ 37	1,345	0	103	\$ 24,785	\$ 241	0	103	\$ 24,785	\$ 241	0	0	\$ 3,260	0	\$ 3,260	0	\$ 3,260
Bethlehem,	12,476	319,809	26	0	0	0	0	233	20,650	89	1,322	65,925	50	1,010	390	73	23,025	315	4,300	315	73	23,025	315	4,300	315	43	43	43	
Bridgewater,	9,494	225,626	24	0	0	0	0	227	10,725	47	879	26,860	31	0	0	63	12,775	203	1,495	203	63	12,775	203	1,495	115	115	115	115	
Canaan,	17,978	164,951	9	0	0	0	0	139	10,365	75	775	28,850	37	520	0	71	26,051	367	470	367	71	26,051	367	470	0	0	0	0	
Colebrook,	20,770	231,350	11	0	0	0	0	169	15,800	93	457	27,405	60	3,350	0	87	27,015	311	0	311	87	27,015	311	0	0	0	0	0	
Cornwall,	26,076	277,200	11	0	0	0	0	260	22,150	85	1,441	47,885	33	370	0	125	46,825	375	440	375	125	46,825	375	440	375	375	375	375	
Goshen,	26,589	333,760	13	0	0	0	0	254	23,700	93	1,554	43,502	28	4,175	0	101	32,775	325	0	325	101	32,775	325	0	0	0	0	0	
Harwinton,	19,529	381,606	20	\$1,000	0	0	0	371	19,000	51	929	27,840	30	3,850	0	85	21,045	248	0	248	85	21,045	248	0	0	0	0	0	
Kent,	26,309	500,496	19	0	0	0	0	408	21,330	52	1,928	78,085	41	750	0	175	49,175	281	0	281	175	49,175	281	0	0	0	0	0	
Litchfield,	32,867	927,023	28	25	0	0	0	570	39,305	69	2,180	82,730	38	4,388	85	449	166,550	371	7,328	371	449	166,550	371	7,328	3,300	3,300	3,300	3,300	
Morris,	10,411	437,720	42	100	0	0	0	185	14,780	80	837	30,749	37	1,612	300	95	29,350	309	0	309	95	29,350	309	0	0	0	0	0	
New Hartford,	22,530	258,976	11	0	0	0	0	288	23,573	82	929	40,803	44	475	0	192	70,021	365	155	365	192	70,021	365	155	320	320	320	320	
New Milford,	35,604	906,341	25	5,000	0	0	0	816	39,960	49	3,525	154,460	44	890	0	587	188,930	322	535	322	587	188,930	322	535	515	515	515	515	
Norfolk,	27,025	634,374	23	0	0	0	0	255	29,940	117	728	32,080	44	2,245	0	195	104,455	536	4,200	536	195	104,455	536	4,200	8,575	8,575	8,575	8,575	
North Canaan,	11,104	185,706	17	7,900	0	0	0	208	14,125	68	954	31,375	33	725	0	210	73,820	352	635	352	210	73,820	352	635	2,575	2,575	2,575	2,575	
Plymouth,	13,974	261,260	19	0	0	0	0	262	20,540	78	835	47,735	57	2,695	1,530	298	101,666	341	5,700	341	298	101,666	341	5,700	1,325	1,325	1,325	1,325	
Roxbury,	15,994	262,785	16	0	0	0	0	251	19,685	78	1,282	55,145	43	2,630	325	81	24,405	301	2,845	301	81	24,405	301	2,845	1,015	1,015	1,015	1,015	
Salisbury,	33,100	515,373	25	30,000	0	0	0	470	41,060	87	1,824	90,325	50	3,830	0	362	208,375	576	2,340	576	362	208,375	576	2,340	6,075	6,075	6,075	6,075	
Sharon,	36,540	566,906	16	0	0	0	0	511	46,770	91	2,313	105,080	45	5,697	25	273	128,525	471	2,650	471	273	128,525	471	2,650	3,725	3,725	3,725	3,725	
Thomaston,	6,663	166,510	25	1,700	0	0	0	149	12,200	82	471	21,020	45	790	0	296	114,150	386	3,385	386	296	114,150	386	3,385	2,825	2,825	2,825	2,825	
Torrington,	20,668	587,072	28	0	0	0	0	452	33,215	73	1,262	47,575	38	1,600	0	1,541	625,319	406	9,928	406	1,541	625,319	406	9,928	7,120	7,120	7,120	7,120	
Warren,	16,058	205,956	13	300	0	0	0	151	11,280	75	576	25,035	43	740	570	49	15,340	313	2,825	313	49	15,340	313	2,825	4,210	4,210	4,210	4,210	
Washington,	21,951	677,687	31	0	0	0	0	503	46,020	91	1,843	112,240	61	3,300	50	273	114,080	418	8,312	418	273	114,080	418	8,312	2,050	2,050	2,050	2,050	
Watertown,	17,034	704,394	41	0	0	0	0	461	36,540	79	1,811	76,215	42	6,518	0	564	240,668	427	4,319	427	564	240,668	427	4,319	0	0	0	0	
Winchester,	19,221	348,090	18	0	0	0	0	324	31,820	98	831	39,476	48	3,839	0	763	371,127	486	14,054	486	763	371,127	486	14,054	8,735	8,735	8,735	8,735	
Woodbury,	21,767	414,265	19	0	0	0	0	434	32,165	74	1,828	73,032	40	3,030	1,360	233	79,158	340	3,790	340	233	79,158	340	3,790	1,400	1,400	1,400	1,400	
Totals,	543,090	\$11,001,652	\$20 \$46,025	\$0	8,539	\$650,788	\$76 \$4,085	\$1,440,270	\$42 \$60,974	\$44 \$4,635	7,344	\$2,919,410	\$398	\$79,706	\$56,810														

TABLE No. 4 — CONTINUED

## Abstract of Taxable Property, List of 1921.

## LITCHFIELD COUNTY.

TOWNS	Furniture, Musical Instruments, Libraries.	Farming Implements, Tools.	Farm Produce.	Goods and Merchandise of Merchants, Traders and Manufacturers.	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fisheries and Fishing Apparatus.	Steam, Sailing Vessels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Credits in Action, and Excess of Credits over Debts of Merchants.	Money at interest in this State and elsewhere, and Money on hand, or on deposit.	Real Estate.	Property not specifically mentioned.	Ten per cent. addition on lists not given in.	Grand List.	Percentage increase over previous year.
Barkhamsted,	\$ 100	0	0	\$ 6,450	0	0	0	0	0	\$ 398	0	\$ 23,950	\$ 3,533	\$ 477,984	29%
Bethlehem,	1,260	510	0	6,000	700	0	0	0	0	0	0	6,600	2,759	720,741	-81
Bridgewater,	1,945	0	0	2,600	0	0	0	0	0	0	0	0	2,657	488,871	-1
Canaan,	3,425	0	0	11,850	12,000	0	0	0	0	6,500	2,000	2,000	8,814	958,496	3.40
Colebrook,	4,750	0	0	19,250	2,450	0	0	0	0	1,600	0	0	11,443	727,503	2.05
Cornwall,	19,775	3,550	0	49,000	7,550	0	0	0	\$ 10,800	5,011	100	100	8,070	983,070	10.78
Goshen,	5,950	10,230	0	2,100	19,800	0	\$ 225	0	0	0	0	9,300	6,354	821,381	-91
Kent,	10,500	7,575	0	18,250	10,850	0	0	0	0	10,000	0	0	17,105	1,283,350	-1.14
Litchfield,	83,121	9,725	\$ 65	112,650	41,200	0	0	0	67,775	34,101	32,824	34,226	3,452	1,203,721	2.25
Morris,	2,575	0	0	12,750	8,000	0	4,325	0	0	500	0	22,500	20,768	5,578,876	.43
New Hartford,	20,837	100	0	104,935	35,900	0	0	0	0	0	0	1,400	28,909	1,011,081	6.78
New Milford,	8,585	7,300	0	235,285	0	0	0	0	4,040	550	1,400	1,400	73,296	2,343,841	2.32
Norfolk,	150,807	4,400	0	55,100	44,000	\$ 50	0	0	100	31,603	4,500	4,500	0	5,750,638	-26
North Canaan,	7,150	500	0	109,750	26,150	0	0	0	205	8,015	1,080	1,080	0	3,868,000	.29
Plymouth,	29,450	200	0	387,300	27,500	0	0	0	2,000	1,397	37,200	16,293	17,105	1,510,003	-42
Roxbury,	4,350	3,620	0	10,150	0	0	0	0	0	580	7,325	7,325	4,740	5,140,487	4.42
Salisbury,	66,150	16,000	0	86,350	7,000	0	2,405	0	36,550	20,344	77,718	38,851	38,851	8,542,138	1.18
Sharon,	39,240	14,950	0	18,780	5,250	0	0	0	2,000	7,200	20,105	31,456	31,456	2,578,949	1.75
Thomaston,	20,735	2,100	0	427,435	42,000	0	0	0	3,100	4,526	1,000	3,744	3,744	4,352,950	-21
Torrington,	105,271	8,545	0	3,753,241	391,507	0	0	0	0	1,700	9,590	9,590	45,665	26,494,017	-1.37
Warren,	1,055	3,675	0	3,000	0	0	0	\$ 1,585	0	0	0	0	4,602	487,180	5.75
Washington,	29,065	6,925	2,635	55,650	12,000	2,000	400	0	24,700	6,200	37	37	29,655	3,523,316	1.92
Watertown,	36,590	1,600	0	394,460	25,000	0	50	0	95,836	5,104	0	0	33,948	6,706,694	2.52
Winchester,	130,138	4,560	200	774,118	111,990	0	5,935	0	7,138	9,672	4,750	61,409	4,661	9,218,708	1.05
Woodbury,	12,900	2,640	0	41,525	0	0	0	0	0	1,350	13,400	13,400	0	1,545,089	-24
Totals,	\$792,579	\$108,705	\$2,900	\$6,734,979	\$837,597	\$2,050	\$13,590	\$1,585	\$257,044	\$156,261	\$275,859	\$508,848	\$508,848	\$91,979,439	.16

## MIDDLESEX COUNTY.

TABLE No. 4 — CONTINUED  
Abstract of Taxable Property, List of 1921.

TOWNS.	Dwelling Houses.			Barns, Sheds, Ice and Store Houses, Private Garages, etc.			House and Building Lots.			Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.			Buildings used for Mills, Manufactories and Distilleries, including dams, water power and machinery.		
	No.	Avg. Value.	No.	Avg. Value.	No.	Avg. Value.	No.	Avg. Value.	No.	Avg. Value.	No.	Avg. Value.	No.	Avg. Value.	No.
Chester,	414	\$ 576,750	611	\$ 73,710	121	\$ 84,875	22	\$ 40,275	34	\$ 124,950	3	\$ 3,675	34	\$ 124,950	\$ 3,675
Chilton,	645	986,118	1,229	80,245	216	858	359,323	187	81,434	16	46,777	2,924	16	46,777	2,924
Cromwell,	482	803,200	1,066	114,503	251	558	197,415	354	25,900	36	423,713	11,770	36	423,713	11,770
Durham,	247	264,745	1,072	87,000	196	93	13,110	141	4,350	621	26,000	1,733	15	26,000	1,733
East Haddam,	677	770,130	1,138	272,135	217	904	77,490	86	87,025	2,072	251,442	10,038	25	251,442	10,038
East Hampton,	772	1,035,217	1,341	142,558	178	829	238,678	288	101,037	2,350	562,000	6,315	89	562,000	6,315
Essex,	734	1,043,129	1,421	117,060	265	865	187,599	217	165,925	2,405	398,560	23,445	17	398,560	23,445
Haddam,	605	572,905	947	75,975	113	a	a	37	19,655	531	149,375	3,474	43	149,375	3,474
Killingworth,	196	74,020	378	39,740	158	a	a	7	4,125	589	4,440	261	17	4,440	261
Middlefield,	227	262,950	1,158	49,715	203	235	16,070	68	10,725	825	119,500	13,278	9	119,500	13,278
Middletown,	2,876	6,799,498	2,364	505,044	420	3,259	3,795,237	1,165	1,961,764	9,386	2,156,520	19,428	111	2,156,520	19,428
Old Saybrook,	643	810,199	1,260	82,376	110	1,141	294,737	258	62,171	1,829	3,000	750	4	3,000	750
Portland,	735	1,515,537	2,062	230,697	392	724	431,927	597	110,500	1,315	382,707	17,396	22	382,707	17,396
Saybrook,	721	721,625	1,001	49,455	116	643	157,208	244	85,075	2,269	271,025	18,068	15	271,025	18,068
Westbrook,	575	751,285	1,307	82,795	134	783	275,693	352	44,100	1,192	63,875	1,597	40	63,875	1,597
Totals,	10,549	\$16,987,308	\$1,610	\$2,003,608	\$218	11,345	\$6,129,362	\$ 540	\$2,804,061	\$3,961	\$4,983,884	\$10,109	493	\$4,983,884	\$10,109

a Included with "Dwelling Houses." Information not furnished as required by the statutes.

TABLE No. 4 — CONTINUED  
Abstract of Taxable Property, List of 1921.

MIDDLESEX COUNTY.

TOWNS.

TOWNS.	Acres of Land.			Quarries, Mines, and Ore Beds.			Shell Fish Lands.			Horses and Mules.			Neat Cattle.			Dogs.			Automobiles and Motor Vehicles.			Carriages, Wagons, and Bicycles.			Watches and Jewels of any kind.							
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.					
Chester,	9,684	\$ 77,812	\$ 8	0	0	0	0	0	0	90	\$ 6,480	\$72	321	\$ 12,845	\$40	0	685	0	175	\$ 77,955	\$445	0	175	\$ 77,955	\$445	0	1,620	\$ 1,620	0	1,210	\$ 1,210	
Clinton,	9,350	154,568	17	0	0	0	0	0	0	107	6,265	59	377	20,880	55	400	0	180	69,080	384	0	180	69,080	384	0	1,400	1,400	0	5,690	5,690		
Cromwell,	6,836	316,923	46	0	0	0	0	0	0	221	17,455	79	616	25,025	41	1,050	0	223	73,720	331	0	223	73,720	331	0	300	300	0	2,245	2,245		
Durham,	13,446	224,969	17	0	0	0	0	0	0	229	18,090	79	1,136	55,805	49	3,595	\$ 80	144	46,725	324	0	144	46,725	324	0	25	25	0	854	854		
East Haddam,	33,271	324,374	10	0	0	0	0	0	0	277	16,930	61	1,422	63,130	44	8,055	520	219	61,086	279	0	219	61,086	279	0	1,100	1,100	0	4,510	4,510		
East Hampton,	19,771	252,034	13	0	0	0	0	0	0	203	14,450	71	787	31,307	40	250	0	320	106,165	332	0	320	106,165	332	0	5,312	5,312	0	2,050	2,050		
Essex,	4,992	90,086	18	0	0	0	0	0	0	84	4,305	51	336	17,445	52	790	0	367	193,809	528	0	367	193,809	528	0	1,940	1,940	0	1,425	1,425		
Haddam,	23,965	312,373	13	\$ 8,000	0	0	0	0	0	187	13,435	72	682	28,133	41	3,175	0	212	66,670	314	0	212	66,670	314	0	1,515	1,515	0	2,340	2,340		
Killingworth,	20,235	173,241	9	0	0	0	0	0	0	188	12,575	67	450	15,800	35	2,385	0	74	14,750	199	0	74	14,750	199	0	0	0	0	0	0		
Middlefield,	7,584	251,464	33	0	0	0	0	0	0	172	15,645	91	713	35,495	50	1,310	0	90	40,660	452	0	90	40,660	452	0	1,500	1,500	0	750	750		
Middletown,	20,252	186,831	34	0	0	0	805	613	39,230	64	39,230	64	1,634	58,475	37	3,585	225	1,482	792,270	535	0	1,482	792,270	535	0	17,796	17,796	0	17,614	17,614		
Old Saybrook,	7,791	146,299	19	50	50	100	100	76	4,252	56	271	10,055	37	1,545	0	163	58,450	359	0	163	58,450	359	0	163	58,450	359	0	55	55	0	1,925	1,925
Portland,	12,823	291,990	23	3,500	0	0	0	0	0	237	20,145	85	736	25,567	35	400	0	309	132,944	430	0	309	132,944	430	0	350	350	0	1,950	1,950		
Saybrook,	5,563	82,835	15	200	0	0	0	84	5,930	71	249	9,530	38	550	0	204	66,705	402	0	204	66,705	402	0	204	66,705	402	0	770	770	0	1,350	1,350
Westbrook,	9,186	150,690	16	0	0	0	1,114	59	5,065	51	240	9,530	38	550	0	104	66,705	407	0	104	66,705	407	0	104	66,705	407	0	1,591	1,591	0	1,035	1,035
Totals,	204,699	\$3,536,490	\$17 \$11,750	\$3,429	2,867	\$200,252	\$70	9,870	\$421,117	\$43	\$27,775	\$825	4,326	\$1,883,001	\$435	\$85,274	\$44,948															





TABLE No. 4 — CONTINUED  
Abstract of Taxable Property, List of 1921.

TOLLAND COUNTY.

TOWNS.	Dwelling Houses.				Barns, Sheds, Ice and Store Houses, Private Garages, etc.				House and Building Lots.				Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.				Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.			
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.		
TOWNS.	179	\$ 111,585	\$ 938	199	\$ 24,215	\$122	25	\$ 5,925	\$237	4	\$ 2,550	\$ 638	5	\$ 12,500	\$ 2,500	2	\$ 2,500	\$ 2,500		
	156	127,815	819	163	47,984	294	34	5,350	157	3	3,000	1,000	2	550	275	3	16,680	5,560		
	258	198,087	768	186	102,525	551	61	15,300	251	3	2,800	933	3	16,680	5,560					
Coventry,	490	357,150	729	638	134,230	210	172	15,800	92	12	12,700	1,058	18	82,350	4,575					
Ellington,	545	460,462	845	738	246,100	333	1,150	74,110	64	21	22,150	1,055	6	19,190	3,198					
Hebron,	264	168,283	637	281	69,565	248	10	535	54	12	5,450	454	7	14,000	2,000					
Manassett,	557	473,490	850	735	137,465	187	196	26,055	133	22	26,550	1,207	16	94,825	5,927					
Somerset,	371	313,728	846	445	155,965	351	7	435	62	17	16,250	956	10	125,120	12,512					
Stafford,	1,013	1,583,410	1,563	787	206,340	262	1,100	466,690	424	83	288,250	3,473	54	1,095,950	20,295					
Tolland,	302	216,651	717	568	86,175	152	2,148	9,249	4	2	2,800	1,400	43	9,835	229					
Union,	112	33,450	299	133	20,060	151	a	a	2	2	95	46	8	18,745	2,343					
Vernon,	1,354	3,583,200	2,646	924	472,305	511	1,930	898,455	466	82	648,525	7,909	21	2,116,600	100,790					
Willington,	266	254,249	956	304	91,318	300	a	a	5	5	5,000	1,000	38	154,925	4,077					
Totals,	5,807	\$7,881,560	\$1,357	6,101	\$1,794,247	\$294	6,833	\$1,517,904	\$222	268	\$1,036,120	\$3,866	231	\$3,761,270	\$16,283					

a Included with "Dwelling Houses." Information not furnished as required by the statutes.

TABLE No. 4 — CONTINUED  
Abstract of Taxable Property, List of 1921.

TOLLAND COUNTY.

TOWNS.

TOWNS.	Acres of Land.			Quarries, Mines, and Ore Beds.			Shell Fish Lands.			Horses and Mules.			Neat Cattle.			Poultry, Swine and Bees.			Dogs.			Automobiles and Motor Vehicles.			Wagons, Carriages, Bicycles, and Jewels of any kind.			
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	
Andover,	9,614	\$ 92,860	\$10	0	\$0		0	\$0		109	\$ 7,365	\$68	380	\$17,510	\$46	0	\$2,020		0		46	\$ 13,175	\$286	0		0		0
Bolton,	8,649	151,435	18	0	0		0	0		112	8,940	80	416	16,160	39	615	0		0		46	14,450	314	0		0		0
Columbia,	13,014	260,230	20	0	0		0	0		133	14,018	77	905	41,770	46	2,391	0		0		78	21,525	276	0		\$ 225		0
Coventry,	23,080	259,940	11	0	0		0	0		320	23,955	75	1,321	57,735	44	5,808	0		0		156	42,425	272	\$ 485	50			0
Ellington,	20,043	387,752	19	0	0		0	0		450	34,400	76	1,116	49,850	45	1,603	0		0		276	96,950	351	325	350			0
Hebron,	22,493	215,222	10	0	0		0	0		256	18,120	71	1,640	55,595	34	765	0		0		93	32,850	353	0	0			0
Mansfield,	25,245	405,365	16	0	0		0	0		360	24,415	68	1,412	54,266	38	10,466	\$ 90		308		96,940	315	645	4,865				0
Somers,	17,528	280,272	16	0	0		0	0		339	26,900	79	1,358	47,395	35	1,535	0		214		70,100	328	195	725				0
Stafford,	33,701	423,499	13	0	0		0	0		401	33,420	83	1,061	39,340	37	1,790	3,420		454		269,107	593	11,800	375				0
Tolland,	24,448	312,728	13	0	0		0	0		258	22,090	86	824	38,965	47	3,833	0		100		30,076	301	0	1,025				0
Union,	18,463	190,925	10	0	0		0	0		78	3,715	48	241	8,745	36	50	405		32		10,095	315	2,200	0				0
Vernon,	9,194	319,115	35	0	0		0	0		285	15,850	56	586	22,895	39	3,400	0		559		302,210	541	5,430	9,265				0
Willington,	21,611	305,065	14	0	0		0	0		190	15,920	84	695	37,890	55	7,815	1,025		148		91,105	616	1,060	5,695				0
Totals,	247,083	\$3,604,408	\$15	\$0	\$0		\$0	\$0		3,341	\$249,108	\$75	11,955	\$488,116	\$41	\$42,091	\$4,940	2,510	\$1,091,008	\$435	\$22,140	\$22,575						0

TABLE No. 4 — CONTINUED  
Abstract of Taxable Property, List of 1921.

TOLLAND COUNTY.													
TOWNS.													
	Furniture, and Musical Instru- ments.	Farming Implements and Machines.	Farm Produce.	Goods and Merchand- ise of Merchants, Traders and Manufac- turers.	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fisheries and Fishing Apparatus.	Steam, Sailing Ves- sels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Cred- its and other Choses in Action, and Ex- cess of Credits over Debts of Merchants.	Money at interest in this State and else- where, and Money on hand, or on deposit.	All other Taxable Property not specifi- cally mentioned.	Ten per cent addi- tional on lists not given in.	Grand Tot.
Andover,	\$ 2,500	0	0	\$ 10,900	0	\$ 0	0	\$ 0	0	0	0	\$ 4,083	\$ 309,438
Bolton,	0	0	0	500	0	0	0	0	0	0	0	0	376,799
Columbia,	3,675	\$ 150	0	2,000	0	0	\$ 75	0	0	17,135	0	6,359	704,945
Coventry,	10,235	5,125	\$150	12,250	\$ 4,000	0	1,760	0	0	0	0	7,684	1,033,832
Ellington,	8,890	9,380	0	8,850	500	0	200	0	0	1,650	\$ 100	9,250	1,432,062
Hebron,	3,360	0	0	6,400	0	0	0	0	0	0	0	5,319	595,464
Mansfield,	29,045	1,100	0	34,650	0	0	0	0	\$ 4,459	4,634	3,400	10,841	1,443,566
Somers,	7,775	4,673	0	42,200	0	0	0	0	4,200	500	1,500	9,697	1,109,165
Stafford,	57,125	850	0	1,134,756	125,670	0	125	0	0	3,170	7,500	25,145	5,777,732
Tolland,	3,960	0	0	9,200	2,500	0	0	0	1,500	0	3,125	10,184	763,696
Union,	375	0	0	25	0	0	0	0	0	0	21,130	5,470	315,485
Vernon,	48,900	11,175	0	1,401,525	100,200	0	0	0	1,400	17,850	1,940	57,592	10,037,832
Willington,	16,295	500	0	328,000	0	0	0	0	1,521,660	190,309	0	3,502	3,031,333
Totals,	\$192,135	\$32,953	\$150	\$2,991,256	\$232,870	\$0	\$2,160	\$0	\$1,533,219	\$237,498	\$38,695	\$155,126	\$26,931,549
													.96

TABLE No. 4 — CONTINUED  
SUMMARY.

Abstract of Taxable Property, List of 1921.

COUNTIES.	Dwelling Houses.			Barns, Sheds, Ice and Store Houses, Private Garages, etc.			House and Building Lots.			Buildings used for Stores, Shops, Saloons, Theatres, Banks, Halls, Hotels, Offices, Public Garages, Livery Stables, etc.			Buildings used for Mills, Manufactories, and Distilleries, including dams, water power and machinery.		
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.
Hartford,	43,597	\$99,012,188	\$4,539	27,561	\$13,128,120	\$476	59,980	\$43,500,289	\$726	3,803	\$118,917,093	\$31,269	1,096	\$71,170,546	\$64,986
New Haven,	59,495	196,104,404	3,298	27,214	12,110,534	441	118,651	136,488,955	1,170	3,961	40,881,346	7,221	1,388	75,586,534	54,421
New London,	20,516	37,962,033	1,862	12,124	2,922,155	241	19,364	5,448,125	266	1,889	12,938,699	6,142	397	17,397,123	43,796
Fairfield,	50,751	181,668,944	3,580	20,520	9,357,871	456	98,351	114,370,056	1,187	3,870	24,877,203	6,438	1,647	42,035,728	25,523
Windham,	9,429	12,660,963	1,315	7,208	1,647,171	229	9,587	3,814,716	398	846	2,663,302	4,123	239	1,575,671	48,434
Litchfield,	16,198	32,846,712	2,028	12,973	4,297,621	331	24,596	11,238,777	457	1,217	6,546,040	4,558	508	12,097,422	23,814
Middlesex,	10,549	16,987,308	1,610	9,186	2,003,608	218	11,345	6,129,362	540	708	2,804,061	3,961	493	4,983,884	10,109
Tolland,	5,807	7,881,560	1,357	6,101	1,794,247	294	6,833	1,517,904	222	268	1,036,120	3,866	231	3,761,270	16,283
Totals,	216,542	\$686,024,312	\$3,168	122,887	\$47,261,327	\$384	343,707	\$322,509,684	\$938	17,762	\$209,664,464	\$11,804	5,999	\$238,558,178	\$39,766

TABLE No. 4 — CONTINUED

## SUMMARY.

## Abstract of Taxable Property, List of 1921.

COUNTIES.	Acres of Land.			Quarries, Mines, and Ore Beds.			Shell Fish Lands.			Horses and Mules.			Neat Cattle.			Sheep, Goats, Swine, and Poultry.			Dogs.			Automobiles and Motor Vehicles.			Carriages, Wagons, and Bicycles.			Watches and Jewels of any kind.		
	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.	No.	Value.	Avg.
Hartford,	407,693	\$ 28,402,273	69	\$ 3,305	0	11,550	\$ 969,575	\$83	25,433	\$1,183,284	\$46	\$ 77,157	\$ 300	29,139	\$14,001,667	\$477	\$149,863	\$222,045												
New Haven,	323,662	20,479,103	63	40,450	\$ 10,570	8,381	680,737	81	19,814	1,045,106	53	101,365	3,115	31,101	19,050,878	612	208,156	271,736												
New London,	392,735	6,534,642	18	22,155	51,820	5,149	351,524	68	20,573	901,445	38	41,876	1,080	8,329	4,019,912	482	62,223	67,911												
Fairfield,	341,830	49,274,303	144	255	64,206	7,231	492,024	68	18,703	879,807	47	53,827	2,760	27,753	14,522,201	523	95,703	269,022												
Windham,	304,931	3,478,488	11	3,035	0	4,281	270,247	63	14,224	507,325	36	49,402	912	4,604	1,873,856	407	29,519	13,866												
Litchfield,	543,090	11,001,652	20	46,025	0	8,539	650,788	76	34,085	1,440,270	42	60,974	4,635	7,344	2,919,410	398	79,706	56,510												
Middlesex,	204,699	3,536,480	17	11,750	3,429	2,867	200,252	70	9,870	421,117	43	27,775	825	4,326	1,883,001	435	35,274	44,948												
Tolland,	247,083	3,604,408	15	0	0	3,341	249,108	75	11,955	488,116	41	42,091	4,940	2,510	1,091,008	435	22,140	22,575												
Totals,	2,765,723	\$126,311,359	46	\$126,975	\$130,025	51,359	\$3,864,255	\$75	154,657	\$6,766,470	\$44	\$454,467	\$18,567	115,106	\$59,361,963	\$516	\$682,584	\$969,033												

TABLE No. 4 — CONCLUDED

## SUMMARY

## Abstract of Taxable Property, List of 1921.

COUNTIES.	Furniture, Libraries, and Musical Instruments.	Farming Implements and Tools.	Farm Produce.	Goods and Merchandise of Manufacturers.	Cables, Wires, Poles, Underground Mains, Conduits, Pipes, etc.	Fisheries and Fishing Apparatus.	Steam, Sailing Vessels, and other Boats.	Net Earnings from Enrolled Vessels.	Bonds, Notes, Credits and other Choses in Action, and Debts of Merchants.	Money at Interest in this State and elsewhere, and Money on hand, or on deposit.	All other Taxable Property not specifically mentioned.	Ten per cent. addition on lists not given in.	Grand List.	Percentage increase over previous year.
Hartford,	\$ 2,108,878	\$241,405	\$225,153	\$ 57,557,489	\$ 1,933,280	\$ 3,900	\$ 179,810	0	\$ 593,273	\$ 420,961	\$ 410,564	\$ 2,965,475	\$ 558,277,793	2.00%
New Haven,	8,166,696	284,143	8,198	64,166,006	3,509,062	450	69,080	\$ 70,335	272,288	420,718	1,376,564	3,483,515	579,839,334	2.17
New London,	655,182	58,655	0	5,689,546	520,927	5,110	1,348,050	43,500	1,022,715	127,435	146,675	647,639	98,888,150	2.20
Fairfield,	3,286,137	65,485	3,357	66,283,075	2,390,908	0	343,505	232,783	767,597	571,212	1,569,032	3,738,915	517,145,916	1.26
Windham,	406,853	33,540	100	5,615,490	277,340	0	240	0	59,766	90,682	139,374	230,635	45,445,043	.98
Litchfield,	792,579	108,705	2,900	6,734,979	837,597	2,050	13,590	1,585	257,044	156,261	275,859	508,848	91,979,439	.16
Middlesex,	282,714	49,585	40,360	3,801,113	504,660	2,955	71,979	0	22,858	49,981	55,113	302,005	44,256,407	2.25
Tolland,	192,135	32,953	150	2,091,256	232,870	0	2,160	0	1,533,219	237,498	38,695	155,126	26,931,549	.96
Totals,	\$10,891,174	\$874,471	\$280,218	\$212,838,954	\$10,146,637	\$14,465	\$2,028,414	\$348,203	\$4,528,760	\$2,074,648	\$4,001,866	\$12,032,158	\$1,962,763,631	1.42%

TABLE No. 5

COMPARATIVE STATEMENT BY TOWNS OF THE ENROLLMENT  
FOR THE PERSONAL TAX, SPECIAL OFFICERS, AND STATE  
VOTING REGISTRATION

## HARTFORD COUNTY.

TOWNS	Enrollment of October, 1920,				Enrollment of October, 1921.			
	Special enrolling officers, if any.	Number placed on the rate bill.	Total voting registration.	Special tax collectors, if any.	Special enrolling officers, if any.	Number placed on the rate bill.	Total voting registration.	Special tax collectors, if any.
Avon,	0	289	429	0	0	690	429	0
Berlin,	1	823	1,205	0	1	1,723	1,205	0
Bloomfield,	1	560	774	1	1	1,177	774	1
Bristol,	1	3,723	6,740	0	1	8,530	6,740	0
Burlington,	1	235	271	0	1	484	271	0
Canton,	1	680	1,038	0	1	964	1,038	0
East Granby,	1	350	327	0	1	576	327	0
East Hartford,	0	1,847	3,424	0	1	5,512	3,424	0
East Windsor,	2	657	1,164	0	2	1,842	1,164	0
Enfield,	2	2,314	3,271	0	5	5,164	3,271	0
Farmington,	1	459	1,640	0	2	1,757	1,640	0
Glastonbury,	4	1,264	1,542	0	3	2,630	1,542	0
Granby,	0	301	481	0	1	676	481	0
Hartford,	0	28,152	42,815	0	0	70,000	42,815	0
Hartland,	1	86	138	0	1	156	138	0
Manchester,	1	2,534	5,267	0	1	8,329	5,267	0
Marlborough,	0	60	123	0	1	141	123	0
New Britain,	1	10,601	14,945	1	1	27,127	14,945	1
Newington,	1	495	634	1	1	1,268	634	1
Plainville,	2	821	1,346	0	2	1,788	1,346	0
Rocky Hill,	1	323	499	0	1	717	499	0
Simsbury,	0	500	975	0	0	1,570	975	0
Southington,	1	1,589	2,275	0	1	4,173	2,275	0
South Windsor,	0	628	680	0	1	1,268	680	0
Suffield,	1	932	1,398	0	1	1,928	1,398	0
West Hartford,	2	1,538	3,391	0	0	5,949	3,391	0
Wethersfield,	1	670	1,530	0	1	2,122	1,530	0
Windsor,	1	1,226	1,769	0	1	3,200	1,769	0
Windsor Locks,	1	938	1,239	0	1	2,091	1,239	0
Totals,	29	64,595	101,330	3	34	163,552	101,330	3



TABLE No. 5 — CONTINUED

## NEW HAVEN COUNTY.

TOWNS	Enrollment of October, 1920.				Enrollment of October, 1921.			
	Special enrolling officers, if any.	Number placed on the rate bill.	Total voting registration.	Special tax collectors, if any.	Special enrolling officers, if any.	Number placed on the rate bill.	Total voting registration.	Special tax collectors, if any.
Ansonia,	4	5,048	5,823	0				
Beacon Falls,	1	359	288	1	4	8,823	5,923	0
Bethany,	0	109	140	0	1	742	288	1
					0	207	140	0
Branford,	0	1,752	2,268	1	1	2,996	2,268	1
Cheshire,	1	528	904	1	1	1,321	904	1
Derby,	0	2,259	3,201	0	2	5,560	3,201	0
East Haven,	1	464	1,089	0	1	1,477	1,089	0
Guilford,	1	476	1,150	0	1	1,470	1,150	0
Hamden,	3	1,584	2,693	0	3	3,693	2,693	0
Madison,	1	258	618	1	1	729	618	1
Meriden,	5	7,187	12,517	0	5	17,787	12,517	0
Middlebury,	0	117	305	0	2	579	305	0
Milford,	1	1,870	3,944	0	2	5,395	3,944	0
Naugatuck,	9	3,437	4,521	1	9	6,626	4,521	1
New Haven,	0	46,022	46,616	0	0	56,000	46,616	0
North Branford,	0	203	289	1	0	446	289	1
North Haven,	1	480	772	0	1	1,224	772	0
Orange,	1	3,961	5,453	0	1	643	5,453	0
Oxford,	0	217	332	0	1	498	332	0
Prospect,	0	106	186	0	0	223	186	0
Seymour,	0	1,575	1,956	0	1	2,472	1,956	0
Southbury,	1	211	463	0	1	419	463	0
Wallingford,	8	2,065	3,892	0	8	5,862	3,892	0
Waterbury,	0	25,124	24,550	1	11	42,377	24,550	1
West Haven,	a	a	a	a	1	9,765	b	0
Wolcott,	0	163	200	0	1	312	200	0
Woodbridge,	0	227	321	0	1	538	321	0

Totals, 38 105,802 124,591 7 60 178,184 124,591 7

a By special act of 1921 town of Orange divided and town of West Haven created.

b Total voting registration included in town of Orange.

## NEW LONDON COUNTY.

Bozrah,	0	108	367	0	0	370	367	0
Colchester,	2	287	719	0	1	851	719	0
East Lyme,	4	415	775	1	4	858	775	1
Franklin,	0	113	191	0	0	253	191	0
Griswold,	0	755	910	0	2	1,930	910	0
Groton,	3	1,024	2,767	0	3	2,795	2,767	0
Lebanon,	0	266	421	0	0	609	421	0
Ledyard,	0	185	323	0	0	444	323	0
Lisbon,	1	183	233	0	1	397	233	0
Lyme,	0	126	250	0	0	205	250	0
Montville,	1	500	850	0	1	988	850	0
New London,	a	a	7,554	a	0	10,492	7,554	1
No. Stonington,	0	239	406	0	1	512	406	0
Norwich,	1	4,547	9,722	0	2	9,680	9,722	1
Old Lyme,	0	142	532	0	1	432	532	0
Preston,	1	209	438	0	0	601	438	0
Salem,	0	74	90	0	1	199	90	0
Sprague,	1	435	725	0	1	1,460	725	0
Stonington,	5	1,857	3,623	0	5	3,787	3,623	0
Voluntown,	0	131	219	0	0	328	219	0
Waterford,	1	203	1,242	1	1	1,208	1,242	1

Totals, 20 11,799 32,357 2 24 38,397 32,357 7

a Information not furnished as required by the statutes.

TABLE No. 5 — CONTINUED

## FAIRFIELD COUNTY.

TOWNS	Enrollment of October, 1920.				Enrollment of October, 1921.			
	Special enrolling officers, if any.	Number placed on the rate bill.	Total voting registration.	Special tax collectors, if any.	Special enrolling officers, if any.	Number placed on the rate bill.	Total voting registration.	Special tax collectors, if any.
Bethel,	1	458	1,543	0	1	1,208	1,543	0
Bridgeport,	0	39,234	37,105	0	2	71,014	37,105	0
Brookfield,	0	175	400	0	0	430	400	0
Danbury,	0	3,583	8,605	1	5	9,679	8,605	1
Darien,	1	208	1,316	0	1	1,924	1,316	0
Easton,	0	134	358	0	1	493	358	0
Fairfield,	0	2,652	2,784	1a	0	4,409	2,784	1a
Greenwich,	0	3,601	6,282	0	0	9,320	6,282	0
Monroe,	1	184	423	0	1	524	423	0
New Canaan,	1	720	1,485	1	1	2,398	1,485	1
New Fairfield,	0	80	179	0	1	196	179	0
Newtown,	1	499	1,300	0	1	1,373	1,300	0
Norwalk,	0	3,514	9,188	0	6	7,161	9,188	0
Redding,	0	211	665	0	1	542	665	0
Ridgefield,	1	589	1,129	1	1	1,438	1,129	1
Shelton,	2	1,820	2,782	0	2	4,529	2,782	0
Sherman,	0	94	202	0	0	206	202	0
Stamford,	3	7,196	12,632	1	4	20,787	12,632	1
Stratford,	0	2,772	4,200	0	0	7,078	4,200	0
Trumbull,	0	517	865	1	1	1,175	865	1
Weston,	0	107	315	0	1	245	315	0
Westport,	1	796	1,664	1a	1	2,436	1,664	1a
Wilton,	0	270	640	0	0	642	640	0
Totals,	12	69,420	96,042	7	31	149,205	96,042	7
a Collects from non-property owners only.								

## WINDHAM COUNTY.

Ashford,	0	144	218	0	2	314	218	0
Brooklyn,	1	371	532	0	1	977	532	0
Canterbury,	0	179	311	0	1	400	311	0
Chaplin,	1	73	144	0	1	186	144	0
Eastford,	0	87	184	0	1	203	184	0
Hampton,	1	110	217	0	0	275	217	0
Killingly,	2	1,392	2,450	0	1	3,684	2,450	0
Plainfield,	2	1,357	1,933	0	0	3,267	1,933	0
Pomfret,	1	271	626	0	1	738	626	0
Putnam,	1	875	2,504	0	2	3,575	2,504	0
Scotland,	0	125	172	0	2	167	172	0
Sterling,	0	245	427	0	1	570	427	0
Thompson,	0	875	1,172	0	0	2,464	1,172	0
Windham,	5	2,516	5,045	1	5	6,956	5,045	1
Woodstock,	0	309	615	1	0	717	615	1
Totals,	14	8,929	16,550	2	18	24,493	16,550	2

TABLE No. 5 — CONTINUED

## LITCHFIELD COUNTY.

TOWNS	Enrollment of October, 1920.				Enrollment of October, 1921.			
	Special enrolling officers, if any.	Number placed on the rate bill.	Total voting registration.	Special tax collectors, if any.	Special enrolling officers, if any.	Number placed on the rate bill.	Total voting registration.	Special tax collectors, if any.
Barkhamsted,	0	152	269	0	3	330	269	0
Bethlehem,	0	112	186	0	1	236	186	0
Bridgewater,	1	97	228	0	1	207	228	0
Canaan,	1	168	255	0	1	276	255	0
Colebrook,	1	83	171	0	1	206	171	0
Cornwall,	0	161	404	0	1	171	404	0
Goshen,	1	125	230	0	0	275	230	0
Harwinton,	2	362	350	2	2	684	350	1
Kent,	1	197	430	0	0	472	430	0
Litchfield,	2	591	1,279	1	1	1,679	1,279	1
Morris,	0	99	213	0	0	253	213	0
New Hartford,	1	329	643	0	1	934	643	0
New Milford,	1	710	1,864	0	1	1,935	1,864	0
Norfolk,	1	234	672	0	1	681	672	0
North Canaan,	1	198	733	0	1	962	733	0
Plymouth,	1	1,462	1,381	1	1	2,656	1,381	1
Roxbury,	0	103	249	0	0	238	249	0
Salisbury,	1	701	1,060	0	1	1,200	1,060	0
Sharon,	1	251	571	0	1	761	571	0
Thomaston,	0	852	1,448	1	1	1,683	1,448	1
Torrington,	1	2,483	5,803	0	2	6,390	5,803	0
Warren,	0	63	143	1	0	165	143	0
Washington,	0	368	779	0	0	750	779	0
Watertown,	1	1,285	1,412	0	1	3,172	1,412	0
Winchester,	2	1,557	3,229	0	1	4,644	3,229	0
Woodbury,	1	802	752	0	1	755	752	0
Totals,	21	13,045	24,752	6	24	31,695	24,752	4

## MIDDLESEX COUNTY.

Chester,	0	305	484	0	1	786	484	0
Clinton,	1	166	467	0	1	423	467	0
Cromwell,	1	499	750	0	1	1,132	750	0
Durham,	0	206	353	0	1	440	353	0
East Haddam,	1	392	650	0	1	910	650	0
East Hampton,	1	429	1,028	0	1	1,132	1,028	0
Essex,	0	550	1,106	0	1	1,434	1,106	0
Haddam,	0	298	595	0	2	724	595	0
Killingworth,	1	83	161	0	1	211	161	0
Middlefield,	1	202	251	0	1	460	251	0
Middletown,	5	3,879	5,783	0	0	10,704	5,783	0
Old Saybrook,	1	249	439	0	1	625	439	0
Portland,	1	667	1,601	0	1	1,840	1,601	0
Saybrook,	0	433	761	1	1	1,173	761	1
Westbrook,	1	168	295	0	1	444	295	0
Totals,	14	8,526	14,724	1	15	22,438	14,724	1

TABLE No. 5 — CONCLUDED

## TOLLAND COUNTY.

TOWNS	Enrollment of October, 1920.				Enrollment of October, 1921.			
	Special enrolling officers, if any.	Number placed on the rate bill.	Total voting registration.	Special tax collectors, if any.	Special enrolling officers, if any.	Number placed on the rate bill.	Total voting registration.	Special tax collectors, if any.
Andover,	0	67	166	0	0	198	166	0
Bolton,	0	80	181	0	0	177	161	0
Columbia,	1	145	224	0	1	325	224	0
Coventry,	0	377	717	0	2	809	717	0
Ellington,	1	319	721	1	1	916	721	1
Hebron,	0	284	308	0	0	292	308	0
Mansfield,	3	515	765	0	1	920	765	0
Somers,	1	391	503	0	1	882	503	0
Stafford,	1	1,138	1,490	1	1	2,882	1,490	1
Tolland,	0	220	293	0	1	485	293	0
Union,	0	38	101	0	0	68	101	0
Vernon,	0	1,514	3,137	0	0	3,718	3,137	0
Willington,	1	279	326	0	0	507	326	0
Totals,	8	5,367	8,912	2	8	12,179	8,912	2

## SUMMARY.

## COUNTIES

Hartford,	29	64,595	101,330	3	34	163,552	101,330	3
New Haven,	38	105,802	124,591	7	60	178,184	124,591	7
New London,	20	11,799	32,357	2	24	38,397	32,357	7
Fairfield,	12	69,420	96,042	7	31	149,205	96,042	7
Windham,	14	8,929	16,550	2	18	24,493	16,550	2
Litchfield,	21	13,045	24,752	6	24	31,695	24,752	4
Middlesex,	14	8,526	14,724	1	15	22,438	14,724	1
Tolland,	8	5,367	8,912	2	8	12,179	8,912	2
Totals,	156	287,483	419,258	30	214	620,143	419,258	33

TABLE No. 6

COMPARATIVE STATEMENT OF ASSESSED VALUATION, ASSESSED PER CAPITA VALUATION, TAX RATE, AND PER CAPITA TAX, INCLUDING THAT FOR SCHOOLS, OF CITIES, BOROUGHS, AND TOWNS, ARRANGED IN ORDER OF POPULATION

Population of State per 1920 census,						
Total valuation on grand lists, 1921,						
Per capita valuation on town lists,						
Total town, city and borough taxes, 1921,						
Per capita local tax for the entire State,						
CITIES.						
	Population 1920 census.	Grand list as returned by the city.	Assessed valuation per capita.	Tax rate mills including schools.	Per capita tax.	Per capita tax, including town tax.
New Haven,	162,537	\$242,557,318	\$1,492.32	25	\$37.31	b
Bridgeport,	143,556	240,150,389	1,872.88	30 <sup>a</sup>	51.52	b
Hartford,	138,038	270,301,080	1,968.19	20 <sup>a</sup>	40.14	b
Waterbury,	91,715	131,247,165	1,431.03	31	44.36	b
New Britain,	59,316	89,786,011	1,513.89	20	30.27	b
Stamford,	35,096	49,311,219	1,405.04	14 <sup>a</sup>	20.37	\$46.04
Meriden,	29,867	43,536,624	1,252.35	23	28.80	b
Norwalk,	27,743	35,236,449	1,270.10	29.65a	37.66	b
New London,	25,688	33,693,139	1,311.63	27 <sup>a</sup>	36.07	b
Bristol,	22,304	27,363,619	1,227.75	20 <sup>a</sup>	25.48	b
Danbury,	20,820	30,477,106	1,478.04	22 <sup>a</sup>	33.26	b
Ansonia,	18,943	21,691,070	1,145.07	22 <sup>a</sup>	11.45	29.82
Middletown,	17,643	20,540,724	1,164.24	22	25.61	b
Willimantic,	15,638	12,892,264	1,045.32	10	8.45	24.50
Dorby,	14,230	15,136,374	1,227.61	18 <sup>a</sup>	10.43	23.60
Shelton,	11,238	9,832,777	1,873.18	24 <sup>a</sup>	21.72	b
Rockville,	9,476	11,099,448	1,171.45	21 <sup>a</sup>	25.19	b
Punam,	7,726	8,594,935	1,112.47	8	8.90	24.69
Totals,	855,181	\$1,298,073,902	\$999.95	11	6.60	19.59
			\$1,517.89	20.00c	\$30.45	\$29.89c

<sup>a</sup> Maximum tax rate.

<sup>b</sup> City and town governments consolidated.

<sup>c</sup> Average.

TABLE No. 6 — CONTINUED

## BOROUGHs.

	Population 1920 census.	Grand list as returned by the borough.	Assessed valuation per capita.	Tax rate mills.	Per capita tax.	Per capita tax, including town tax.
Torrington,	20,623	\$24,780,370	\$1,201.59	8 1/4	\$10.21	\$37.81
Naugatuck,	15,051	13,063,592	867.96	8 1/4	27.12	
Wallingford,	9,648	13,141,938	1,362.14	5	6.81	28.85
East Hartford, <sup>b</sup>	8,000 <sup>c</sup>	7,292,479	911.56	6 1/4	5.93	30.25
Greenwich,	5,839	8,838,682	1,488.24	11	16.37	64.90
Southington,	5,085	4,801,606	944.27	6 1/4	5.90	30.18
Groton,	4,236	5,338,229	1,260.21	5	6.30	28.18
Stamford Springs,	3,383	3,649,211	1,078.69	6	6.47	25.70
Jewett City,	3,196	2,138,384	669.08	8	5.35	22.43
Danielson,	3,180	2,178,377	791.81	9	7.13	21.67
Brantford,	2,619	1,863,637	719.22	3 1/2	2.52	29.18
Stonington,	2,100	821,536	391.21	10	3.91	20.88
New Canaan,	1,918	2,392,516	1,247.40	11	13.72	44.05
Guilford,	1,612	1,227,850	761.69	5	3.81	25.47
Ridgefield,	1,030	2,630,067	2,553.49	3	7.66	34.67
Farmington,	1,021	2,490,431	2,439.21	2 1/4	6.10	29.48
Colchester,	913	2,421,995	462.21	4 1/4	2.08	18.13
Litchfield,	707	2,490,017	3,521.95	3 1/2	12.33	43.91
Bantam,	608	548,347	901.39	3 1/2	3.16	34.74
Newtown,	428	828,028	1,943.73	3	5.83	29.27
Woodmont,	220	1,291,594	5,870.38	2 1/4	14.68	53.43
Fenwick, <sup>d</sup>	150	185,019	1,233.48	4 1/2	55.51	78.86
Totals,	91,615	\$102,733,875	\$1,121.37	8.80 <sup>e</sup>	\$9.87	\$34.86 <sup>e</sup>

a Borough and town governments consolidated.

b Fire district of East Hartford has all the powers of a borough.

c Estimate of fire district clerk.

d A summer colony, only 13 winter inhabitants.

e Average.

TABLE No. 6 — CONTINUED

TOWNS	Population 1920 census.	Grand list as returned by the town.	Assessed valuation per capita	Tax rate mills including schools.	Per capita tax.
Stamford,	40,067	\$61,580,395	\$1,536.94	16 1/2	\$25.67
Norwich,	29,685	19,986,388	673.28	23 1/4	16.49
Danbury,	22,325	23,429,452	1,049.47	17 1/4	18.37
Middletown,	22,129	18,763,233	847.80	17 1/4	16.06
Greenwich,	22,123	55,067,176	2,488.68	19 1/2	45.53
Torrington,	22,055	20,464,017	1,198.91	23	57.60
Manchester,	18,370	34,160,873	1,859.60	14	26.02
West Haven,	16,214	20,840,767	1,376.41	17	23.40
Windham,	13,901	16,621,246	1,197.10	11	13.17
Stratford,	12,347	18,139,448	1,489.14	24 1/4	36.99
Wallingford,	12,010	16,042,860	1,336.80	16 1/4	22.04
Enfield,	11,719	14,308,071	1,220.50	16 1/4	20.14
East Hartford,	11,648	12,587,772	1,060.68	22 1/2	24.32
Fairfield,	11,475	21,689,070	1,879.66	16	28.19
Stonington,	10,236	7,893,903	771.19	22	16.97
Milford,	10,193	18,806,016	1,845.19	21	38.76
Groton,	9,227	9,178,228	894.71	22	21.88
Winchester,	9,019	8,218,708	1,022.14	21 1/4	21.93
Vernon,	8,898	10,087,852	1,128.10	14	16.79
West Hartford,	8,854	22,727,322	2,566.90	16 1/4	39.79
Hamden,	8,611	14,970,025	1,738.48	24	41.72
Southington,	8,440	7,589,007	899.17	27	24.28
Putnam,	8,397	6,896,825	702.13	18 1/4	12.99
Killingly,	8,178	6,606,503	807.84	18	14.54
Plainfield,	7,926	8,464,239	741.10	17	12.60
Seymour,	6,781	6,927,829	1,248.23	16	19.97
Brantford,	6,627	6,706,694	1,045.39	26 1/4	26.66
Watertown,	6,050	5,140,487	1,108.54	23	25.50
Plymouth,	5,942	7,957,722	865.11	22	19.03
Windsor,	5,620	7,552,142	1,416.96	21 1/4	30.44
Glastonbury,	5,592	5,777,732	1,350.53	18	24.31
Stafford,	5,407	12,113,493	1,068.57	18	19.23
Westport,	5,114	2,853,005	2,368.69	17 a	40.27
Thompson,	5,055	6,760,638	564.39	18	10.16
New Milford,	4,781	1,202.81	1,202.81	18	21.65
Wethersfield,	4,342	4,281,437	986.05	21	20.71

a Maximum tax rate.

TABLE No. 6 — CONTINUED

TOWNS	Population 1920 census.	Grand list as returned by the town.	Assessed valuation per capita	Tax rate mills including schools.	Per capita tax.
Berlin.	4,298	4,271,409	993.81	22	21.86
Bristol.	4,220	2,583,543	633.30	25	17.08
Darien.	4,154	5,146,195	1,946.99	20	38.94
Plainville.	4,114	4,220,375	1,035.83	20	20.52
Suffield.	4,070	6,939,035	1,704.92	13½	23.02
Thomaston.	3,998	4,382,950	1,097.66	23	25.25
Watertown.	3,935	3,844,565	977.02	25	24.43
New Canaan.	3,895	7,875,779	2,022.02	15	30.32
East Haddam.	3,844	5,995,331	1,558.59	15	23.38
East Windsor.	3,741	3,925,370	1,050.51	22	23.19
Portland.	3,644	5,209,760	1,435.89	30	29.43
Windsor Locks.	3,554	5,471,716	1,554.46	19	29.52
East Haven.	3,520	5,351,070	1,539.94	18	25.12
Meriden.	3,411	5,308,935	1,731.04	27a	19.47
Bloomfield.	3,201	5,778,376	1,724.36	19	31.58
Stonington.	2,988	5,772,554	1,952.11	19	23.43
Cheshire.	2,895	4,125,214	1,433.86	18½	27.60
East.	2,895	3,244,669	1,133.70	18½	17.30
Guilford.	2,803	3,036,319	1,033.24	20	21.82
Newtown.	2,791	3,222,856	1,152.18	20	22.44
Ridgely.	2,713	1,058,326	385.08	15	20.61
Ridgely.	2,707	1,083,262	231.11	12	23.17
Rumford.	2,574	2,733,205	1,053.22	22	19.02
Mansfield.	2,549	1,443,666	560.83	25	23.80
Canton.	2,500	2,324,385	922.08	25	17.89
Sprague.	2,497	2,984,058	1,192.42	15	22.90
Salisbury.	2,454	2,582,138	1,434.58	15½	22.24
Cromwell.	2,364	2,192,304	885.24	22	33.93
Bloomfield.	2,361	3,832,282	1,600.79	20	33.92
East Hampton.	2,331	2,892,631	1,211.22	20	24.22
Newington.	2,325	2,879,219	1,244.73	20	26.56
Saybrook.	2,312	1,870,368	804.60	23	12.53
East Haddam.	2,291	2,682,804	903.21	20	25.02
East Lyme.	2,261	3,442,426	1,505.21	19	27.09
South Windsor.	2,152	3,150,865	1,377.77	22½	21.60
Ellington.	2,127	1,432,062	673.28	32	21.63

a Maximum tax rate.



TABLE No. 6—CONTINUED

TOWNS	Population 1920 census.	Grand list as returned by the town.	Assessed valuation per capita.	Tax rate mills including schools.	Per capita tax.
Colchester,	2,050	\$1,096,533	\$534.89	30	\$16.05
Harwinton,	2,020	1,283,350	635.32	20	12.71
North Haven,	1,968	8,234,103	1,643.35	20	32.87
North Canaan,	1,933	1,510,003	781.17	20	15.62
Madison,	1,857	4,628,378	2,492.40	15	37.39
New Hartford,	1,781	2,843,841	1,516.03	19 <sup>a</sup>	25.00
Woodstock,	1,767	1,288,838	729.39	27	19.69
Haddam,	1,736	1,350,603	778.00	21	16.34
Woodbury,	1,698	1,545,089	909.95	20	18.20
Chester,	1,675	1,221,703	729.37	25	18.23
Somers,	1,673	1,109,185	662.98	22	14.59
Brooklyn,	1,655	1,580,423	954.94	18	17.19
Rocky Hill,	1,633	1,538,096	941.88	23	21.66
Washington,	1,619	3,523,316	2,176.23	17	37.00
Beacon Falls,	1,593	1,451,646	917.54	16	14.68
Sharon,	1,585	2,578,949	1,627.10	16	26.03
Coventry,	1,582	1,033,832	653.50	27	17.64
Avon,	1,534	1,739,695	1,134.09	18	20.41
Old Saybrook,	1,463	1,553,095	1,061.58	22	23.35
Pomfret,	1,454	1,699,708	1,168.99	18	21.04
Orange,	1,400	2,109,732	1,506.95	17	25.62
Lebanon,	1,343	1,454,620	1,090.55	17	18.54
Granby,	1,342	1,106,437	824.47	22	18.14
Redding,	1,315	1,836,306	1,396.43	16	22.34
Wilton,	1,284	2,366,483	1,843.06	14 <sup>1/2</sup>	26.72
Sterling,	1,266	1,012,029	799.39	20	15.99
Norfolk,	1,229	3,868,000	3,147.27	13	40.91
Clinton,	1,217	1,992,708	1,637.39	14	22.92
Willington,	1,200	3,031,333	2,526.11	6	15.16
Woodbridge,	1,170	2,049,442	1,751.66	16	28.03
Ledyard,	1,161	521,223	448.94	23	10.33
Monroe,	1,161	1,097,659	919.60	17	15.63
No. Stonington,	1,144	614,196	536.88	22	11.81
No. Branford,	1,110	1,085,835	951.20	20	19.02
Burlington,	1,109	665,691	600.26	25	15.01
Southbury,	1,093	991,233	906.89	20	18.14
Kent,	1,086	1,203,721	1,108.40	22	24.33

<sup>a</sup> Maximum tax rate.

TABLE No. 6 — CONTINUED

TOWNS	Population 1920 census.	Grand list as returned by the town.	Assessed valuation per capita.	Tax rate mills including schools.	Per capita tax.
Middlebury.	1,067	1,251,966	1,267.07	18½	20.91
East Granby.	1,054	1,475,810	1,897.07	16	22.35
Middlefield.	1,054	951,800	1,872.97	17	14.84
Tolland.	1,047	733,003	733.52	20	14.86
Easton.	1,040	792,243	738.17	20	15.88
Oxford.	1,017	1,319,309	1,513.24	22	33.38
Durham.	928	1,039,309	1,513.24	22	33.38
Old Lyme.	859	1,039,309	1,513.24	22	33.38
Hebron.	846	1,182,169	1,883.70	20	37.63
Brookfield.	816	952,164	850.15	23	13.87
Canterbury.	806	713,314	866.21	26	17.34
Canterbury.	806	403,691	480.66	23	17.34
Lisbon.	867	492,663	568.23	30	17.06
Bozrah.	868	693,451	808.22	26	12.17
Westbrook.	849	1,544,026	1,818.64	26	25.47
Cornwall.	734	953,070	1,273.74	22	25.93
Barthamsted.	719	477,984	664.79	28	23.61
Wolcott.	719	739,352	1,023.36	23	23.66
Columbia.	706	704,945	986.51	16	14.98
Weston.	703	829,447	1,183.13	18	13.56
Goshen.	676	1,216,861	1,216.86	19	23.12
Lyme.	674	835,982	1,091.96	18	19.66
Ashford.	673	835,982	1,091.96	26	15.01
Voluntown.	656	297,189	458.03	40	18.12
Roxbury.	647	992,365	992.32	18	17.87
Canaan.	561	958,496	1,708.66	16	25.63
Franklin.	552	474,282	869.21	20	17.18
Bethlehem.	536	720,741	1,344.67	12	16.14
Sherman.	533	404,816	769.69	18	13.67
Killingworth.	531	846,920	1,581.45	26	16.29
Morris.	499	1,011,081	2,026.21	14	28.37
Eastford.	496	727,503	1,478.66	20	17.08
Colebrook.	492	488,871	1,016.36	16	29.57
Bridgewater.	481	1,018.74	1,018.74	16	16.26
Hampton.	476	481,627	1,018.74	15	16.21

a Maximum tax rate.

TABLE No. 6 — CONCLUDED

TOWNS	Population 1920 census.	Grand list as returned by the town.	Assessed valuation per capita	Tax rate mills including schools.	Per capita tax.
New Fairfield,	468	\$824,616	\$1,334.65	20	\$26.89
Bolton,	448	376,799	841.07	23 1/2	19.77
Hartland,	448	320,505	715.41	25 1/2	17.89
Salem,	424	365,398	861.79	18	15.51
Bethany,	411	798,120	1,941.90	12	23.30
Scotland,	331	296,820	769.18	20	15.18
Andover,	389	309,438	785.47	20	15.91
Chaplin,	385	260,504	673.63	25	16.92
Warren,	350	467,180	1,334.80	15	20.02
Marlborough,	303	191,421	631.75	20	12.64
Prospect,	266	366,414	1,377.50	13	17.91
Union,	257	315,485	1,227.57	30	36.83
Totals,	658,014a	\$791,261,849a	\$1,202.50b	19.86c	\$23.88d

a Does not include twelve towns consolidated with cities, or one town consolidated with borough.

b Per capita valuation in towns, not including towns consolidated with cities, or town consolidated with borough.

c Average.

d Per capita tax in towns, not including towns consolidated with cities, or town consolidated with borough.

TABLE No. 7

**DISTRIBUTION OF PENALTY TAX, LESS REFUNDS, COLLECTED  
FROM ESTATES FOR FISCAL YEAR ENDED JUNE 30, 1921  
AND YEAR ENDED JUNE 30, 1922**

Collected during fiscal year June 30, 1921 June 30, 1922			Collected during fiscal year June 30, 1921 June 30, 1922		
Andover,	0	\$23.64	Ledyard,	0	\$61.23
Ansonia,	\$1,119.23	206.49	Litchfield,	\$49.60	3,668.63
Ashford,	5.92	7.22	Lyme,	89.52	11.60
Avon,	1,516.44	118.56	Madison,	0	288.57
Barkhamsted,	0	0	Manchester,	628.37	539.10
Beacon Falls,	0	0	Mansfield,	17.51	17.36
Berlin,	0	2,311.60	Meriden,	2,408.22	3,097.48
Bethany,	320.00	0	Middlebury,	0	128.80
Bethel,	97.16	368.77	Middlefield,	40.00	51.01
Bethlehem,	0	94.20	Middletown,	2,757.98	1,640.48
Bloomfield,	165.83	67.76	Milford,	16,370.89	864.47
Bolton,	0	8.00	Monroe,	22.40	0
Branford,	318.28	169.20	Montville,	3.36	230.00
Bridgeport,	12,651.02	23,367.34	Naugatuck,	57.96	168.66
Bridgewater,	0	0	New Britain,	821.85	1,382.31
Bristol,	569.64	60.08	New Canaan,	468.46	144.56
Brookfield,	64.00	0	New Fairfield,	17.96	2.33
Brooklyn,	343.62	100.27	New Hartford,	219.55	727.52
Burlington,	40.00	160.00	New Haven,	20,737.82	12,479.09
Canaan,	28.00	0	Newington,	42.00	49.88
Canterbury,	0	64.24	New London,	641.00	5,301.24
Canton,	131.75	57.17	New Milford,	830.39	376.56
Chaplin,	0	0	Newtown,	62.52	279.80
Cheshire,	0	82.01	Norfolk,	296.00	387.12
Chester,	892.56	106.09	North Branford,	11.54	0
Clinton,	194.24	148.26	North Canaan,	2.40	0
Colchester,	136.14	0	North Haven,	120.00	52.14
Colebrook,	339.11	0	No. Stonington,	66.58	422.06
Columbia,	0	6.20	Norwalk,	2,219.56	5,382.39
Cornwall,	83.92	0	Norwich,	2,003.80	3,814.14
Coventry,	4.00	3.20	Old Lyme,	6.80	828.02
Cromwell,	0	6.00	Old Saybrook,	0	96.72
Danbury,	1,676.07	834.66	Orange,	391.22	239.94
Darien,	221.88	77.61	Oxford,	16.00	0
Derby,	433.82	1,432.71	Plainfield,	4,694.29	1,508.33
Durham,	654.38	0	Plainville,	45.08	337.38
Eastford,	102.82	74.92	Plymouth,	0	114.46
East Granby,	32.15	0	Pomfret,	28.00	1,187.30
East Haddam,	296.58	1,475.38	Portland,	1,422.30	57.32
East Hampton,	136.58	242.90	Preston,	0	15.21
East Hartford,	419.97	104.01	Prospect,	14.00	0
East Haven,	174.36	233.44	Putnam,	1,167.92	142.23
East Lyme,	0	370.25	Redding,	659.19	0
Easton,	.80	62.25	Ridgefield,	27,057.75	987.70
East Windsor,	65.38	125.27	Rocky Hill,	44.00	3.06
Ellington,	5.44	133.20	Roxbury,	0	0
Enfield,	321.26	59.66	Salisbury,	1,000.58	108.15
Essex,	80.00	148.66	Saybrook,	52.75	0
Fairfield,	1,014.12	1,456.21	Scotland,	3.66	0
Farmington,	1,540.72	2,701.83	Seymour,	107.89	240.02
Glastonbury,	60.35	669.34	Sharon,	234.29	5,782.38
Goshen,	0	0	Shelton,	217.30	15.20
Granby,	15.44	78.26	Simsbury,	383.94	584.79
Greenwich,	5,016.78	21,780.94	Somers,	16.00	0
Griswold,	237.78	0	Southbury,	56.00	124.08
Groton,	1,454.16	335.66	Southington,	75.80	183.44
Gulford,	109.20	107.34	South Windsor,	155.72	248.24
Haddam,	8.61	32.00	Sprague,	86.80	2,469.94
Hamden,	640.67	145.70	Stafford,	244.99	127.16
Hampton,	4.00	19.38	Stamford,	3,204.69	4,350.92
Hartford,	13,617.50	15,417.94	Sterling,	0	0
Hartland,	32.00	0	Stonington,	655.85	598.16
Harwinton,	0	0	Stratford,	1,500.41	741.96
Hebron,	22.06	0	Suffield,	14.50	1,327.34
Kent,	265.49	1,074.48	Thomaston,	401.43	1,757.89
Killingly,	197.30	535.36	Thompson,	184.40	12.00
Killingworth,	0	0	Tolland,	0	0
Lebanon,	348.70	16.00	Torrington,	200.00	371.79

TABLE No. 7 — CONCLUDED

Collected during fiscal year			Collected during fiscal year		
	June 30, 1921	June 30, 1922		June 30, 1921	June 30, 1922
Trumbull,	\$312.18	\$253.30	Windham,	\$3,479.52	\$1,055.88
Union,	.80	8.97	Windsor,	614.40	195.67
Vernon,	2,908.34	588.70	Windsor Locks,	1,795.53	314.19
Voluntown,	0	0	Woodbridge,	60.00	0
Wallingford,	1,566.96	1,624.53	Woodbury,	81.60	1,124.47
Washington,	419.89	1,935.43	Woodstock,	302.04	458.48
Waterbury,	9,813.18	3,936.54	Wolcott,	0	0
Waterford,	327.89	0			
Watertown,	1,405.35	487.19	Ridgefield,		
Westbrook,	27.38	44.34	(paid April)	\$30,000.00	
West Hartford,	732.14	1,147.33	Towns Share	168,593.19	
Weston,	343.40	0			
Westport,	825.86	483.10	Total	\$198,593.19	\$158,538.31
Wethersfield,	96.19	541.74	Retained by		
Wilton,	280.49	737.54	State 20%	49,648.32	39,634.57
Winchester,	122.03	239.84	Collected	\$248,241.51	\$198,172.88

RECEIPTS FROM PENALTY TAX, LESS REFUNDS, DURING THE  
FISCAL YEARS ENDED IN 1916 TO 1922 INCLUSIVE (TWENTY  
PER CENT. RETAINED BY STATE — REMAINDER DISTRIBUTED  
TO THE TOWNS.)

1916	\$50,863.06
1917	156,736.58
1918	269,807.83
1919*	141,008.74
1920	450,562.80
1921	248,241.51
1922	198,172.88

\* Nine months

TABLE No. 8

AMOUNTS RECEIVED BY THE TOWNS UNDER THE LAW TAXING  
SHARES OF STOCK OF BANKS, TRUST, AND INSURANCE  
COMPANIES FOR THE YEARS 1921 AND 1922

	1921	1922		1921	1922
Andover,	\$1,477.71	\$1,258.07	Litchfield,	\$2,581.74	\$2,231.30
Ansonia,	7,110.15	6,548.60	Lyme,	146.64	12.53
Ashford,	1,419.68	1,101.94	Madison,	257.79	223.73
Avon,	1,489.02	1,287.98	Manchester,	20,984.02	19,042.34
Barkhamsted,	166.12	113.46	Mansfield,	551.90	544.48
Beacon Falls,	179.30	173.48	Marlborough,	12.06	12.09
Berlin,	3,773.89	3,482.03	Meriden,	9,427.06	8,828.36
Bethany,	154.09	133.56	Middlebury,	354.37	313.77
Bethel,	169.57	146.80	Middlefield,	49.30	48.35
Bethlehem,	145.30	134.80	Middletown,	10,884.44	10,260.95
Bloomfield,	1,528.66	579.57	Milford,	2,345.23	2,479.07
Bolton,	639.58	577.44	Monroe,	174.08	168.56
Bosrah,	43.36	18.58	Montville,	347.85	398.48
Branford,	1,866.56	1,456.79	Morris,	43.45	38.93
Bridgeport,	19,146.22	16,775.10	Naugatuck,	5,989.85	6,192.05
Bridgewater,	99.13	100.03	New Britain,	14,238.57	12,311.77
Bristol,	12,025.49	10,656.71	New Canaan,	727.66	708.92
Brookfield,	150.47	149.70	New Fairfield,	74.91	76.69
Brooklyn,	551.91	448.71	New Hartford,	408.44	255.63
Burlington,	15.34	13.16	New Haven,	78,976.64	63,439.43
Canaan,	1,064.70	932.02	Newington,	1,079.85	969.83
Canterbury,	47.26	22.53	New London,	13,282.41	10,076.44
Canton,	436.44	396.87	New Milford,	2,174.38	2,736.52
Chaplin,	154.50	152.41	Newtown,	485.98	512.78
Cheshire,	875.02	470.70	Norfolk,	2,725.00	2,448.50
Chester,	677.12	754.13	North Branford,	104.79	70.22
Clinton,	1,072.80	1,046.00	North Canaan,	985.96	1,024.43
Colechester,	577.16	489.24	North Haven,	2,466.47	2,068.95
Colebrook,	12.71	21.18	No. Stonington,	112.75	100.87
Columbia,	30.45	25.08	Norwalk,	5,998.68	6,027.06
Cornwall,	525.04	504.33	Norwich,	7,476.00	7,192.49
Coventry,	175.11	151.64	Old Lyme,	273.52	298.63
Cromwell,	489.58	461.38	Old Saybrook,	330.51	307.30
Danbury,	2,547.10	2,622.70	Orange,	2,251.43	1,134.94
Darien,	629.62	571.19	Oxford,	74.95	74.62
Derby,	4,656.79	4,328.99	Plainfield,	1,284.30	1,178.12
Durham,	130.32	107.75	Plainville,	1,044.43	1,036.01
East Granby,	205.11	179.27	Plymouth,	1,760.53	1,764.64
East Haddam,	3,106.83	7,295.90	Pomfret,	198.35	238.56
East Hampton,	1,415.89	1,169.27	Portland,	4,088.41	3,760.29
East Hartford,	5,533.71	5,300.13	Preston,	70.88	66.34
East Haven,	88.80	82.34	Prospect,	68.11	58.37
East Lyme,	161.10	123.50	Putnam,	1,678.54	1,643.45
Easton,	112.46	108.33	Redding,	183.08	183.61
East Windsor,	1,875.37	2,142.10	Ridgefield,	644.38	326.92
Ellington,	1,780.73	1,626.74	Rocky Hill,	213.46	142.52
Enfield,	5,924.12	5,825.03	Roxbury,	249.05	255.07
Essex,	2,337.06	2,233.15	Salem,	31.40	24.07
Fairfield,	1,250.18	1,632.63	Salisbury,	2,613.95	2,354.72
Farmington,	16,446.55	15,090.78	Saybrook,	1,806.82	1,675.40
Franklin,	64.36	50.85	Scotland,	75.73	66.41
Glastonbury,	4,505.82	4,002.01	Seymour,	2,400.78	3,272.36
Goshen,	1,851.76	1,081.04	Sharon,	257.14	230.69
Granby,	1,350.64	1,190.10	Shelton,	1,569.90	1,155.98
Greenwich,	9,413.40	7,464.33	Sherman,	218.54	209.66
Grissold,	872.80	843.16	Simsbury,	17,851.35	15,869.66
Groton,	2,130.60	2,424.89	Somers,	1,369.26	1,409.11
Gulford,	366.19	325.34	Southbury,	201.59	164.86
Haddam,	312.60	420.29	Southington,	3,662.08	3,403.44
Hamden,	419.02	599.36	South Windsor,	7,232.49	6,379.98
Hampton,	61.56	85.62	Sprague,	223.51	207.01
Hartford,	876,725.42	812,801.13	Stafford,	5,155.16	4,809.39
Hartland,	32.62	28.32	Stamford,	5,504.84	5,565.90
Harwinton,	31.93	33.08	Sterling,	9.31	9.81
Hebron,	233.82	231.60	Stonington,	4,511.91	4,249.73
Kent,	68.29	69.71	Stratford,	1,343.82	1,183.65
Killingly,	1,946.76	2,010.84	Suffield,	31,762.24	30,227.06
Lebanon,	422.22	357.07	Thomaston,	1,106.97	1,100.27
Ledyard,	176.23	177.49	Thompson,	1,325.05	317.00
Lisbon,	201.45	185.30	Tolland,	427.09	385.54

TABLE No. 8—CONCLUDED

	1921	1922		1921	1922
Torrington,	\$4,643.39	\$4,339.23	Winchester,	\$6,121.16	\$6,106.01
Trumbull,	663.65	575.20	Windham,	4,650.38	3,645.87
Union,	20.38	17.70	Windsor,	7,188.31	6,409.04
Vernon,	42,143.18	38,540.28	Windsor Locks,	6,943.90	5,800.85
Wallingford,	1,931.04	1,941.47	Wolcott,	3.31	8.22
Warren,	7.85	5.93	Woodbridge,	558.32	512.72
Washington,	98.26	93.57	Woodbury,	512.91	507.34
Waterbury,	15,616.82	16,402.10	Woodstock,	298.95	233.58
Waterford,	4,062.02	2,110.62			
Watertown,	1,610.02	1,612.87	Totals,	\$1,509,696.57	\$1,388,657.15
Westbrook,	182.39	130.75	School Fund,	1,044.74	1,006.00
W. Hartford,	97,215.18	94,938.01	State of Con-		
West Haven,	*	283.32	necticut on		
Weston,	15.44	14.07	account of		
Westport,	1,459.11	1,660.17	non-resident		
Wethersfield,	9,823.09	8,616.94	holdings,	304,034.49	282,911.50
Willington,	960.65	1,162.18			
Wilton,	447.08	537.15	Totals,	\$1,814,775.80	\$1,672,574.65

AMOUNTS RECEIVED BY THE TOWNS UNDER THE LAW TAXING  
SHARES OF STOCKS OF BANKS, TRUST AND INSURANCE  
COMPANIES FOR THE YEARS 1902 TO 1920, INCLUSIVE

1902	\$515,671.35
1903	515,978.51
1904	563,005.24
1905	569,144.26
1906	628,894.88
1907	604,445.67
1908	620,007.07
1909	621,321.25
1910	721,457.20
1911	857,654.67
1912	885,507.48
1913	978,877.79
1914	1,068,264.92
1915	1,161,253.44
1916	1,240,079.44
1917	1,599,214.68
1918	1,509,080.31
1919	1,641,087.29
1920	1,923,956.87

\* In 1921 the Town of Orange was divided and the Town of West Haven created.

TABLE No. 9

AMOUNTS APPORTIONED TO AND PAID BY TOWNS ON ACCOUNT  
OF THE STATE TAX

TOWNS	Payable in 1921	Payable in 1922	TOWNS	Payable in 1921	Payable in 1922
Andover,	\$364.24	\$291.47	Ledyard,	\$611.49	\$565.96
Ansonia,	19,698.54	20,067.54	Lisbon,	583.81	558.18
Ashford,	598.66	547.67	Litchfield,	5,597.63	5,412.57
Avon,	1,489.28	1,487.07	Lyme,	595.39	613.41
Barkhamsted,	622.91	585.48	Madison,	2,101.93	2,182.34
Beacon Falls,	1,058.51	1,015.25	Manchester,	23,255.41	22,083.45
Berlin,	3,541.30	3,615.56	Mansfield,	1,589.47	1,542.26
Bethany,	557.35	536.45	Marlborough,	262.78	225.11
Bethel,	3,380.09	2,871.24	Meriden,	41,611.92	39,998.79
Bethlehem,	540.31	495.03	Middlebury,	808.75	808.43
Bloomfield,	3,587.40	3,431.18	Middlefield,	661.05	663.56
Bolton,	418.90	376.22	Middletown,	22,371.22	21,206.34
Bozrah,	519.53	464.76	Milford,	14,791.50	13,802.30
Branford,	7,115.25	7,250.76	Monroe,	517.68	462.39
Bridgeport,	306,062.74	316,287.43	Montville,	2,896.27	3,075.24
Bridgewater,	429.75	407.36	Morris,	637.20	587.63
Bristol,	28,513.66	29,051.34	Naugatuck,	17,114.28	16,528.44
Brookfield,	635.00	563.58	New Britain,	74,770.13	78,119.70
Brooklyn,	1,342.78	1,332.71	New Canaan,	6,595.98	5,790.52
Burlington,	835.76	810.66	New Fairfield,	688.35	604.59
Canaan,	912.79	784.25	New Hartford,	1,937.84	1,727.11
Canterbury,	554.18	480.13	New Haven,	222,474.36	228,313.62
Canton,	2,448.43	2,376.20	Newington,	2,017.83	2,005.35
Chaplin,	318.17	268.43	New London,	39,981.69	41,970.93
Cheshire,	2,491.25	2,774.14	New Milford,	4,496.08	4,422.07
Chester,	1,409.80	1,391.76	Newtown,	3,014.21	2,765.33
Clinton,	1,203.01	1,114.13	Norfolk,	3,144.36	2,933.00
Colchester,	1,404.86	1,283.87	No. Branford,	1,012.42	984.86
Colebrook,	682.81	644.30	North Canaan,	1,747.65	1,638.02
Columbia,	506.45	488.02	North Haven,	2,713.04	2,645.68
Cornwall,	886.86	879.12	No. Stonington,	793.67	667.98
Coventry,	1,404.22	1,229.35	Norwalk,	33,111.91	27,067.79
Cromwell,	1,685.52	1,738.15	Norwich,	32,159.43	31,799.48
Danbury,	28,211.34	27,213.73	Old Lyme,	951.65	965.75
Darien,	6,672.75	6,628.03	Old Saybrook,	1,869.45	1,800.99
Derby,	10,448.92	10,680.39	Orange,	1,398.27	1,477.65
Durham,	821.15	795.89	Oxford,	927.58	891.28
Eastford,	444.41	411.18	Plainfield,	3,535.62	4,573.62
East Granby,	1,249.34	1,108.76	Plainville,	3,561.21	3,468.49
East Haddam,	2,104.21	1,935.59	Plymouth,	4,707.54	4,822.86
East Hampton,	3,434.03	3,176.54	Pomfret,	1,989.68	1,728.35
E. Hartford,	12,253.66	12,739.61	Portland,	4,019.70	3,644.58
East Haven,	3,270.09	3,244.80	Preston,	829.70	785.70
East Lyme,	1,986.23	2,027.12	Prospect,	447.17	432.62
Easton,	789.80	721.96	Putnam,	8,189.90	8,215.01
East Windsor,	4,104.59	4,194.18	Redding,	1,571.08	1,403.51
Ellington,	2,055.50	1,847.20	Ridgefield,	4,898.81	4,365.32
Enfield,	8,827.25	9,185.68	Rocky Hill,	1,047.66	1,097.31
Essex,	2,174.01	1,994.29	Roxbury,	640.91	560.44
Fairfield,	10,577.11	10,848.98	Salem,	403.40	367.87
Farmington,	4,630.55	4,502.59	Salisbury,	2,901.06	2,697.54
Franklin,	493.91	471.48	Saybrook,	1,838.65	1,759.98
Glastonbury,	5,385.90	5,500.25	Scotland,	358.25	330.75
Goshen,	777.69	738.43	Seymour,	5,626.49	5,848.07
Granby,	1,292.17	1,168.49	Sharon,	2,271.85	1,986.40
Greenwich,	49,563.98	51,114.55	Shelton,	10,537.21	10,266.32
Griswold,	4,281.99	4,039.94	Sherman,	382.83	354.96
Groton,	7,847.29	8,282.99	Simsbury,	4,098.29	3,650.14
Gulford,	2,802.23	2,625.12	Somers,	1,313.68	1,228.37
Haddam,	1,268.30	1,294.66	Southbury,	1,017.71	1,031.67
Hamden,	12,211.72	12,622.08	Southington,	9,171.72	9,036.08
Hampton,	473.62	435.79	So. Windsor,	5,808.61	5,085.85
Hartford,	295,337.81	289,850.52	Sprague,	2,739.36	2,149.14
Hartland,	435.78	378.68	Stafford,	5,410.28	5,657.53
Harwinton,	1,069.36	1,155.07	Stamford,	76,928.76	73,109.69
Hebron,	679.56	627.23	Sterling,	1,031.24	925.83
Kent,	1,246.91	1,245.10	Stonington,	9,419.51	8,871.97
Killingly,	6,495.59	6,334.85	Stratford,	13,774.18	14,490.24
Killingworth,	431.96	383.40	Suffield,	6,802.80	6,126.38
Lebanon,	1,191.45	1,116.71	Thomaston,	3,719.25	3,830.71



TABLE No. 9 — CONCLUDED

Towns	Payable in 1921	Payable in 1922	Towns	Payable in 1921	Payable in 1922
Thompson,	\$3,068.02	\$2,839.18	Weston,	\$400.21	\$445.59
Tolland,	780.96	774.48	Westport,	7,476.28	7,502.20
Torrington,	31,408.79	33,229.29	Wethersfield,	3,793.67	4,103.32
Trumbull,	2,038.54	2,267.48	Willington,	856.77	842.70
Union,	891.47	837.37	Wilton,	1,613.77	1,466.06
Vernon,	11,773.68	11,325.80	Winchester,	9,026.12	8,327.09
Voluntown,	582.57	536.98	Windham,	15,168.75	14,632.63
Wallingford,	13,705.79	14,550.87	Windsor,	8,831.12	8,456.84
Warren,	875.98	833.29	Windsor Locks,	4,690.82	4,284.70
Washington,	2,267.03	2,235.22	Wolcott,	713.23	601.23
Waterbury,	168,540.45	164,575.88	Woodbridge,	1,544.91	1,428.78
Waterford,	3,593.78	3,488.50	Woodbury,	1,908.81	1,862.71
Watertown,	6,453.33	6,766.55	Woodstock,	1,519.91	1,310.02
Westbrook,	1,026.89	1,076.44			
W. Hartford,	19,151.75	20,601.71	Totals,	\$2,000,000.00	\$2,000,000.00
West Haven,	15,448.34	16,860.74			

TABLE No. 10

## CONNECTICUT INHERITANCE TAX RECEIPTS

Fiscal year Ended in	
1890	\$14,600.42
1891	74,758.93
1892	177,662.97
1893	143,606.07
1894	74,179.07
1895	68,805.97
1896	135,836.50
1897	77,492.00
1898	133,037.37
1899	115,195.30
1900	165,930.17
1901	222,320.48
1902	335,734.96
1903	249,729.54
1904	265,780.92
1905	284,117.07
1906	274,258.52
1907	445,057.53
1908	278,370.76
1909	341,455.13
1910	439,849.67
1911	1,125,051.17
1912	1,080,482.20
1913	840,312.75
1914	669,674.11
1915	807,293.27
1916	1,310,763.74
1917	1,050,987.81
1918	1,527,164.98
*1919	850,873.18
1920	1,987,766.71
1921	1,855,856.34
1922	2,327,809.26
Total	\$19,751,814.87

\* Nine months.

TABLE No. 11

AMOUNTS APPORTIONED TO AND PAID BY TOWNS ON ACCOUNT  
OF THE SUPPORT, MAINTENANCE, AND EXPENSE OF THE  
CONNECTICUT NATIONAL AND STATE GUARDS

Towns	Payable in 1921	Payable in 1922	Towns	Payable in 1921	Payable in 1922
Andover,	\$ 40.33	\$ 32.27	Lebanon,	\$131.91	\$123.63
Ansonia,	2,180.87	2,221.72	Ledyard,	67.70	62.66
Ashford,	66.28	60.63	Lisbon,	64.64	61.79
Avon,	164.88	164.84	Litchfield,	619.73	599.24
Barkhamsted,	68.96	64.82	Lyme,	65.92	67.91
Beacon Falls,	117.19	112.40	Madison,	232.71	241.61
Berlin,	392.07	400.29	Manchester,	2,574.66	2,444.91
Bethany,	61.71	59.39	Mansfield,	175.97	170.75
Bethel,	374.22	317.88	Marlborough,	29.09	24.92
Bethlehem,	59.82	54.81	Meriden,	4,606.94	4,428.36
Bloomfield,	397.17	379.87	Middlebury,	89.54	89.50
Bolton,	46.38	41.65	Middlefield,	73.19	73.46
Bozrah,	57.52	51.45	Middletown,	2,476.77	2,347.80
Branford,	787.75	802.75	Milford,	1,637.60	1,528.08
Bridgeport,	33,884.90	35,016.90	Monroe,	57.31	51.19
Bridgewater,	47.58	45.10	Montville,	320.85	340.47
Bristol,	3,156.80	3,216.34	Morris,	70.55	65.06
Brookfield,	70.30	62.39	Naugatuck,	1,894.76	1,829.90
Brooklyn,	148.66	147.55	New Britain,	8,277.97	8,648.81
Burlington,	92.53	89.75	New Canaan,	730.26	641.08
Canaan,	101.06	86.83	New Fairfield,	75.99	66.94
Canterbury,	61.35	53.16	New Hartford,	214.54	191.21
Canton,	271.07	263.07	New Haven,	24,630.64	25,277.11
Chaplin,	35.23	29.72	Newington,	223.40	222.02
Cheshire,	275.81	307.13	New London,	4,423.46	4,242.70
Chester,	156.08	154.08	New Milford,	497.77	489.58
Clinton,	133.19	123.35	Newtown,	333.71	306.16
Colchester,	155.54	142.14	Norfolk,	348.12	321.72
Colebrook,	75.60	71.33	No. Branford,	112.09	109.04
Columbia,	58.07	54.03	North Canaan,	183.49	181.35
Cornwall,	98.19	97.33	North Haven,	300.37	292.91
Coventry,	155.46	136.10	No. Stonington,	87.87	73.95
Cromwell,	186.61	192.43	Norwalk,	3,665.80	2,996.74
Danbury,	3,123.33	3,012.89	Norwich,	3,560.44	3,520.59
Darien,	738.76	733.80	Old Lyme,	105.36	106.92
Derby,	1,156.82	1,182.45	Old Saybrook,	206.97	199.39
Durham,	90.91	88.12	Orange,	154.81	163.59
Eastford,	49.20	45.52	Oxford,	102.69	96.68
East Granby,	138.32	122.75	Plainfield,	391.44	506.36
East Haddam,	232.96	214.29	Plainville,	394.27	383.78
East Hampton,	380.19	351.68	Plymouth,	521.18	533.95
E. Hartford,	1,356.63	1,410.43	Pomfret,	220.28	191.35
East Haven,	362.04	359.24	Portland,	445.03	403.50
East Lyme,	217.69	224.43	Preston,	91.86	86.99
Easton,	87.44	79.93	Prospect,	49.51	47.90
East Windsor,	454.43	464.35	Putnam,	906.72	909.50
Ellington,	227.57	204.51	Redding,	173.94	155.39
Enfield,	977.28	1,016.97	Ridgefield,	542.36	483.29
Essex,	240.69	220.79	Rocky Hill,	115.99	121.49
Fairfield,	1,171.02	1,201.11	Roxbury,	70.96	62.05
Farmington,	512.66	498.49	Salem,	44.66	40.73
Franklin,	54.68	52.20	Salisbury,	321.16	298.65
Glastonbury,	596.26	605.94	Saybrook,	203.56	194.85
Goshen,	86.10	81.75	Scotland,	39.66	36.62
Granby,	143.06	129.37	Seymour,	622.92	647.45
Greenwich,	5,487.34	5,658.01	Sharon,	251.52	219.92
Griswold,	474.07	447.27	Shelton,	1,166.60	1,156.61
Groton,	868.79	917.03	Sherman,	42.38	39.30
Guilford,	310.24	290.63	Simsbury,	463.73	404.12
Haddam,	140.42	143.34	Somers,	145.44	136.00
Hamden,	1,851.99	1,397.42	Southbury,	112.67	114.22
Hampton,	52.44	48.25	Southington,	1,015.42	1,000.40
Hartford,	32,697.52	32,090.02	So. Windsor,	643.09	563.07
Hartland,	48.25	41.92	Sprague,	303.28	237.94
Hartwinton,	118.89	127.88	Stafford,	598.98	626.36
Hebron,	75.24	68.44	Stamford,	8,516.96	8,094.14
Kent,	136.05	137.85	Sterling,	114.17	102.50
Killingly,	719.14	701.35	Stonington,	1,042.86	982.24
Killingworth,	47.82	42.45	Stratford,	1,524.97	1,604.25

TABLE No. 11 — CONCLUDED

TOWNS	Payable in 1921	Payable in 1922	TOWNS	Payable in 1921	Payable in 1922
Suffield,	\$753.15	\$678.27	West Haven,	\$1,710.32	\$1,866.69
Thomaston,	411.77	424.11	Weston,	44.31	48.33
Thompson,	339.67	314.33	Westport,	827.72	830.58
Tolland,	86.46	85.74	Wethersfield,	420.01	454.28
Torrington,	3,477.84	3,678.88	Willington,	94.85	93.30
Trumbull,	225.69	251.04	Wilton,	178.66	162.31
Union,	43.34	42.85	Winchester,	999.30	977.27
Vernon,	1,303.49	1,253.85	Windham,	1,679.37	1,620.02
Voluntown,	64.50	59.45	Windsor,	922.86	936.28
Wallingford,	1,517.40	1,610.96	Windsor Locks,	519.33	474.37
Warren,	41.63	36.90	Wolcott,	78.96	66.56
Washington,	250.99	247.47	Woodbridge,	171.04	157.68
Waterbury,	18,105.93	18,220.57	Woodbury,	211.33	206.22
Waterford,	397.88	386.22	Woodstock,	168.27	145.04
Watertown,	714.46	749.14			
Westbrook,	113.69	119.17			
West Hartford,	2,120.33	2,280.86	Total,	\$221,424.58	\$221,424.58

TABLE No. 12.

RECEIPTS SINCE 1890 FROM TAX ON CHOSSES IN ACTION PAID  
TO THE STATE TREASURER AND TOTAL VALUATION OF  
NOTES, BONDS, ETC.

Fiscal Year Ended in	Rate.	Amount of notes, etc.	Tax.
1890.....	2 mills	\$33,654,335.00	\$129,452.06
1891.....	"	24,792,509.04	80,524.47
1892.....	"	39,473,988.78	108,433.95
1893.....	"	12,418,673.91	33,991.48
1894.....	"	20,507,396.21	56,003.88
1895.....	"	16,533,543.90	56,861.83
1896.....	"	21,159,161.35	48,576.77
1897.....	"	14,580,981.57	44,543.84
1897.....	4 mills	7,435,807.02	32,194.53
1898.....	"	20,637,643.59	87,177.19
1899.....	"	21,597,311.43	92,425.12
1900.....	"	22,040,831.08	93,399.01
1901.....	"	28,903,076.12	146,710.02
1902.....	"	34,429,938.50	147,641.88
1903.....	"	34,711,078.24	141,742.36
1904.....	"	34,115,831.51	142,005.33
1905.....	"	34,091,463.60	139,375.35
1906.....	"	33,528,179.16	141,341.58
1907.....	"	34,693,378.71	143,642.71
1908.....	"	38,159,815.75	160,625.91
1909.....	"	37,046,708.39	161,780.36
1910.....	"	40,993,148.95	167,796.03
1911.....	"	39,271,309.94	159,720.20
1912.....	"	40,107,886.05	161,385.25
1913.....	"	44,684,182.27	183,661.60
1914.....	"	61,424,844.12	251,833.32
1915.....	"	101,017,800.67	415,771.75
1916.....	"	126,148,468.39	525,912.48
1917.....	"	161,439,132.20	652,024.21
1918.....	"	136,477,547.51	548,660.73
* 1919.....	"	79,288,200.00	317,444.15
1920.....	"	128,188,699.87	513,967.95
1921.....	"	124,287,241.79	498,625.72
1922.....	"	124,847,392.86	500,809.30

\* Nine months.

TABLE No. 13

TAXATION OF BANKS, TRUST, INSURANCE AND INVESTMENT COMPANIES GIVING CAPITAL STOCK, PAR VALUE PER SHARE, DIVIDENDS PAID, TAXATION VALUE FIXED BY BOARD OF EQUALIZATION, AMOUNT OF REAL ESTATE TAXES DEDUCTED AND NET TAX

	For the year ended September 30, 1920.						For the year ended September 30, 1921.					
	Capital Stock Paid in.	Part value of each share.	Surplus and un-divided profits.	Dividend paid.	Share value as of October 1, 1920.	Real estate taxes deducted.	Tax payable 1921.	Surplus and un-divided profits.	Dividend paid.	Share value as of October 1, 1921.	Real estate taxes deducted.	Tax payable 1922.
ANSONIA.	\$200,000	\$ 50	\$247,359	9%	\$102	\$424.35	\$3,655.65	\$258,626	10%	\$105	\$363.00	\$3,837.00
Ansonia National Bank,	25,000	100	7,581	0	105	0	262.50	9,577	0	115	0	287.50
BETHEL.												
Bethel National Bank,												
BRIDGEPORT.												
City National Bank,	1,000,000	100	744,401	8	180	7,472.97	8,527.03	780,518	8	185	7,370.95	9,129.05
Connecticut National Bank, a	684,200	100	419,394	8	175	15,155.34	0	0	0	0	0	0
First-Bridgeport National Bank, a	1,000,000	100	1,340,158	8	220	23,680.82	0	2,038,631	8	180	38,305.97	0
First National Bank, a	2,000,000											
BRISTOL.												
Bristol National Bank,	200,000	100	170,608	12	185	1,192.00	2,508.00	197,064	12	195	1,468.00	2,432.00
CANAAN.												
Canaan National Bank,	50,000	100	36,800	6	105	0	525.00	41,958	6	110	0	550.00
CLANTON.												
Clinton National Bank,	75,000	100	41,341	6	115	115.50	747.00	44,410	6	120	201.60	698.40
DANBURY.												
City National Bank,	250,000	100	152,030	6	125	1,790.53	1,334.47	162,768	7	130	1,748.25	1,501.75
Daubury National Bank,	218,000	100	269,934	7	145	1,263.21	1,897.79	272,417	7	140	1,365.00	1,687.00
DANIELSON.												
Windham County National Bank,	50,000	100	70,305	8	200	725.00	275.00	84,634	8	200	762.50	237.50
DEEP RIVER.												
Deep River National Bank,	150,000	100	115,000	6	120	187.11	1,612.89	119,168	6	120	207.90	1,592.10
DERBY.												
Birmingham National Bank,	300,000	100	408,445	10	195	953.42	4,896.58	421,947	10	200	1,128.75	4,871.25
EAST HADDAM.												
National Bank of New England,	50,000	100	27,668	6	115	73.20	501.80	29,689	6	120	103.70	496.30
ESSEX.												
Essex National Bank,	25,000	100	11,585	6	110	72.00	203.00	12,073	6	110	72.00	203.00
FALLS VILLAGE.												
National Iron Bank,	100,000	100	33,094	5	100	82.50	917.50	33,411	5	100	82.50	917.50
GREENWICH.												
Greenwich National Bank,	200,000	100	122,491	6	140	0	2,800.00	128,456	6	135	0	2,700.00
On January 31, 1921, the Connecticut National Bank, Bridgeport, merged with the First Bridgeport National Bank to form the First National Bank of Bridgeport with a capitalization of \$2,000,000. One share of stock in the new bank was received for each share of stock of the First-Bridgeport National Bank and Connecticut National Bank.												

a On January 31, 1921, the Connecticut National Bank, Bridgeport, merged with the First Bridgeport National Bank to form the First National Bank of Bridgeport with a capitalization of \$2,000,000. One share of stock in the new bank was received for each share of stock of the First-Bridgeport National Bank and Connecticut National Bank.



TABLE No. 13 — CONTINUED

	For the year ended September 30, 1920.						For the year ended September 30, 1921.						
	\$200,000	\$100,000	\$69,953	6%	\$105	\$1,272.37	\$827.63	\$67,932	6%	\$105	\$	0	\$2,100.00
NORWALK, Fairfield County National Bank, National Bank of Norwalk,	240,000	100	101,221	6	113	917.48	1,794.52	119,517	6	115	1,050.06	1,709.94	
NORWICH, Merchants National Bank, Thames National Bank,	100,000	100	51,005	6	115	233.99	916.01	56,524	6	120	269.75	930.25	
PLAINFIELD, Uncas National Bank,	1,000,000	100	619,530	8	150	4,213.75	10,781.25	631,769	8	150	5,093.75	9,906.25	
PORTLAND, First National Bank,	100,000	100	38,381	5	105	1,181.25	0	45,068	5	105	1,426.25	0	
PUTNAM, First National Bank,	50,000	100	25,972	6	115	109.50	465.50	25,736	6	120	109.50	490.50	
RIDGEFIELD, First National Bank & Trust Co.,	100,000	100	75,784	6	115	116.25	1,033.75	74,459	6	115	132.75	1,017.25	
ROCKVILLE, First National Bank,	150,000	100	145,179	14	190	850.50	1,999.50	140,240	15	185	830.25	1,944.75	
ROCKVILLE, First National Bank,	50,000	100	33,429	6	150	288.75	461.25	35,405	4	160	773.50	26.50	
ROCKVILLE, Rockville National Bank,	200,000	100	85,536	5	105	0	2,100.00	74,871	5	105	0	2,100.00	
SOUTH NORWALK, City National Bank,	200,000	100	126,879	6	115	798.00	1,502.00	133,800	6	115	798.00	1,502.00	
STAFFORD SPRINGS, First National Bank,	100,000	100	107,597	8	180	859.50	940.50	115,380	8	185	1,432.08	417.92	
STAMFORD, First-Stamford National Bank,	50,000	100	92,211	10	225	468.00	657.00	100,747	10	240	637.00	563.00	
STONINGTON, First National Bank,	400,000	100	468,045	8	190	8,021.65	0	498,622	8	190	8,175.38	0	
SUFFIELD, First National Bank,	100,000	100	51,699	6	105	90.00	960.00	52,230	6	105	190.00	860.00	
SUFFIELD, First National Bank,	100,000	100	180,122	9	200	13.72	1,986.28	180,016	10	200	13.72	1,986.28	

TABLE No. 13 — CONTINUED

	For the year ended September 30, 1920.						For the year ended September 30, 1921.					
Capital Stock Paid in.	Share value of each share.	Surplus and un-divided profits.	Dividend paid.	Share value as of October 1, 1920.	Real estate taxes deducted.	Tax payable February 28, 1921.	Surplus and un-divided profits.	Dividend paid.	Share value as of October 1, 1921.	Real estate taxes deducted.	Tax payable February 28, 1922.	
THOMASTON, Thomaston National Bank,	\$50,000	\$100	\$53,068	6% 130	\$54.00	\$596.00	\$53,027	6% 130	\$130	\$63.00	\$587.00	
TORRINGTON, Torrington National Bank,	200,000	100	168,416	10 200	2,052.53	1,947.47	181,748	10 200	200	1,881.00	2,119.00	
WALLINGFORD, First National Bank,	150,000	100	90,540	8 140	586.20	1,513.80	94,797	8 140	140	361.56	1,738.44	
WATERBURY, Citizens National Bank,	300,000	100	272,753	7 170	387.11	4,712.89	272,792	7 165	165	1,391.50	3,558.50	
Manufacturers National Bank, a	200,000	100	235,144	10 200	5,001.94	0	254,813	10 165	165	6,774.94	0	
Waterbury National Bank,	500,000	50	497,216	7 82	6,252.78	1,947.22	509,731	7 82	82	3,366.63	4,833.37	
WILLIMANTIC, Windham National Bank,	100,000	100	221,458	10 230	925.00	1,375.00	227,554	10 230	230	1,216.37	1,083.63	
WINSTED, First National Bank,	100,000	100	44,751	5 110	0	1,100.00	44,113	5 110	110	0	1,100.00	
Huribut National Bank,	205,000	100	226,591	10 185	898.20	2,894.30	234,374	10 190	190	793.35	3,101.65	
Totals,	1920 \$21,181,500 1921 21,807,300		\$22,061,315		\$177,495.37	\$216,722.96	\$23,216,532		\$204,300.80	\$188,153.51		
State Bank, Hartford,												
United States Bank,	\$100,000	\$100	\$431,522	20% \$510	\$0	\$5,100.00	\$448,001	20% \$500	\$0	\$0	\$5,000.00	
Totals,	1920 \$100,000 1921 100,000		\$431,522		\$0	\$5,100.00	\$448,001		\$0	\$0	\$5,000.00	
a Capital stock increased to \$300,000 in 1921.												

a Capital stock increased to \$300,000 in 1921.

TABLE No. 13 — CONTINUED

**For the year ended September 30, 1920.**

**For the year ended September 30, 1921.**

**TRUST AND INVESTMENT COMPANIES.**

	\$50,000	\$100	\$2,559	4%	\$85	0	\$425.00	\$5,212	6%	\$100	0	\$500.00
ANSONIA, Neauatuck Valley Morris Plan Bank,												
BETHLEHEM Bethlehem Bros., Inc., a	25,000	25	20,212	0	30	\$3,641.80	0					
BRANDFORD Brandford Trust Company,	25,000	100	27,044	6	135	0	337.50	28,073	8	145	0	362.50
BRIDGEPORT, American Bank & Trust Company, a-1	100,000	100	88,842	6	175	1,589.14	160.86	89,037	6	145	\$2,629.47	270.53
American Land & Title Company, a	200,000	100	131,278	8	135	4,832.30	0					
Bridgeport Trust Company,	150,000	100	26,919	6	110	0	1,650.00	20,318	6	110	0	1,650.00
Commercial Bank & Trust Company,	1,000,000	100	527,233	8	160	11,014.49	4,985.51	538,511	8	155	12,347.02	3,152.97
Newfield Bank & Trust Company,	150,000	100	37,750	0	110	2,538.43	0	37,500	0	110	2,561.87	0
Norfolk End Bank & Trust Company,	100,000	100	26,686	0	130	0	1,300.00	27,567	0	140	1,106.66	0
Vatson Trust Company,	120,000	100	0	0	115	1,341.18	0	25,000	0	119	1,583.34	0
West Side Bank,	20,000	100	0	0	15b	0	150.00	0	0	15b	1,580.25	0
BRISTOL, American Trust Company,	100,000	125	39,097	4	135	246.12	1,103.88	40,098	4	130	242.76	1,057.24
Bristol Trust Company,	100,000	100	52,534	0	145	0	1,450.00	60,886	6	150	0	1,500.00
BROAD BROOK, Broad Brook Bank & Trust Company, c	100,000	100	182,885	14	215	1,450.00	1,300.00	186,305	14	295	1,492.00	1,458.00
CHESTER, Chester Trust Company.	18,500	50	9,739	0	50	0	250.00	9,551	0	75	0	375.00
DANIELSON, Danielson Trust Company,	25,000	100	15,364	8	130	0	325.00	21,091	10	185	0	462.50
Killingly Trust Company.  an investment companies no longer subject to 1% stock tax under Section 1201 of the General Statutes, due to change in law effective July 1, 1921. a-Cap tal stock increased to \$200,000 in 1921. b Part paid.	100,000	100	43,285	6	130	725.00	575.00	46,132	6	130	762.50	537.50
	25,000	100	12,461	4	120	0	300.00	14,359	4	120	0	300.00



TABLE No. 13 — CONTINUED

	For the year ended September 30, 1920.					For the year ended September 30, 1921.					For the year ended September 30, 1921.					For the year ended September 30, 1921.				
	Capital stock paid in.	Par value of each share.	Surplus and undivided profits.	Dividend paid.	Share value as of October 1, 1920.	Real estate taxes deducted.	Tax payable February 28, 1921.	Surplus and undivided profits.	Dividend paid.	Share value as of October 1, 1921.	Real estate taxes deducted.	Tax payable February 28, 1921.	Surplus and undivided profits.	Dividend paid.	Share value as of October 1, 1921.	Real estate taxes deducted.	Tax payable February 28, 1922.			
DARTMOUTH																				
Home Bank & Trust Company,	\$75,000	\$ 50	\$55,115	6%	\$70	\$685.15	\$364.85	\$61,098	6%	\$75	\$810.60	\$314.40								
DERBY																				
Home Trust Company,	50,000	100	41,064	6	165	2,672.86	0	48,701	8	170	2,900.48	0								
EAST HAMPTON																				
East Hampton Bank & Trust Company,	25,000	100	19,292	5	120	0	300.00	25,108	6	135	0	337.50								
EAST HARTFORD																				
East Hartford Bank & Trust Company, a	50,000	100	58,636	9	200	224.50	775.50	103,230	11	225	296.40	1,953.60								
FAIRFIELD																				
Fairfield Trust Company, b	100,000	100	28,214	0	125	0	1,250.00	29,528	0	125	224.00	1,026.00								
GLASTONBURY																				
Glastonbury Bank & Trust Company, b	50,000	50	15,320	0	62	54.00	566.00	19,989	0	65	300.00	350.00								
GREENWICH																				
Greenwich Trust Company,	400,000	50	384,958	9	105	948.45	7,451.85	426,212	8	80	1,369.15	5,030.85								
PUEBLO																				
Pueblo Trust Company,	100,000	100	88,282	4 1/2	160	632.80	987.50	99,484	6	160	882.50	747.50								
GUILFORD																				
Guilford Trust Company,	25,000	100	17,901	8	140	313.50	36.50	18,911	8	145	314.00	48.50								
HARTFORD																				
American Industrial Bank & Trust Company, c	416,984	100	228,992	12	75	6,435.69	0	381,438	10	200	6,596.90	5,403.10								
City Bank & Trust Company,	500,000	100	323,996	18	220	7,187.50	6,012.50	324,758	12	235	7,700.00	5,800.00								
Fidelity Trust Company,	500,000	100	208,504	12	282	9,746.25	47,128.75	2,536,050	15	285	16,092.50	40,907.50								
Hartford-Connecticut Trust Company, d	1,250,000	100	1,978,510	14	465	0	4,200.00	2,785	0	101	0	100.00								
Hartford Exchange, Investment Co., e	10,000	10	2,517	4	101	0	0	0	0	0	0	0								
Hartford Mortgage, Investment Co., e	300,000	25	91,702	10	35	0	0	0	0	0	0	0								
Land Mortgage & Title Company of Hartford, f	100,000	100	17,833	6	60	0	1,100.00	27,921	6	110	0	1,402.50								
Morris Plan Bank of Hartford, g	300,000	100	75,685	0	125	1,081.00	2,688.00	66,368	0	125	2,384.66	1,365.34								
Mutual Bank & Trust Company, h	100,000	100	25,354	0	125	0	2,688.00	3	0	130	660.10	638.90								
Park Street Trust Company, b	150,000	100	245,329	8	265	0	3,975.00	266,793	8	280	0	4,200.00								
Riverside Trust Company,	300,000	100	482,122	10	440	0	12,000.00	481,613	10	390	0	11,700.00								
Security Trust Company,	300,000	100	780,142	12	400	5,804.63	11,796.37	815,538	12	420	6,541.56	10,258.44								
State Bank & Trust Company,	400,000	100	780,142	12	440	0	1,500.00	145,910	0	160	0	1,600.00								
Travelers Bank & Trust Company,	100,000	100	108,436	0	150	0	0	6,250	0	135	0	337.50								
JEWELL CITY																				
Jewett City Trust Company, h	25,000	100																		
a Capital stock increased to \$100,000 in 1921.																				
b Began business in 1920.																				
c Taken over by the City Bank & Trust Company on December 20, 1920. Nothing given to the stockholders of the American Industrial Bank & Trust Co.																				
d Capital stock increased to \$2,000,000 in 1921.																				
e Investment companies no longer subject to 1% stock tax under Section 1201 of the General Statutes, due to change in law effective July 1, 1921.																				
f Corporation did not file a report in 1920 — value of stock determined by Board of Equalization from outside sources. Not subject to stock tax in 1921 due to change in law.																				
g Capital stock increased to \$127,500 in 1921.																				
h Began business in 1921.																				
i Part paid.																				

TABLE No. 13 — CONTINUED

	For the year ended September 30, 1920.					For the year ended September 30, 1921.						
	\$30,000	\$100	\$16,113	9%	\$140	0	\$420.00	\$17,497	6%	\$140	0	\$420.00
LAKEVILLE, Robbins Burrall Trust Company,	50,000	100	31,525	10	165	0	825.00	29,967	10	165	0	825.00
MERIDEN, Meriden Trust & Safe Deposit Company,	54,300	100	15,931	0	100	0	543.00	26,162	0	105	0	570.15
MIDDLETOWN, Puritan Trust Company,												
Jackson Company,	5,400	100	6	0	50	0	27.00	2	0	50	0	27.00
Middlesex Banking Company, a	338,400	100	0	0	0	a	0	0	0	0a	a	0
Middletown Morris Plan Company,	20,000	100	3,243	0	90	0	180.00	6,384	2½	100	0	200.00
Middletown Trust Company,	50,000	100	37,271	6	115	0	575.00	38,429	6	120	0	600.00
MILFORD, Milford Trust Company, b	25,000	100	47,646	10	260	\$293.80	356.20	55,072	10	200	\$372.84	627.16
NEW BRITAIN, Commercial Trust Company, c	200,000	100	89,761	6½	165	2,075.00	1,225.00	78,622	8	130	2,347.40	252.60
New Britain Real Estate & Title Company, d	100,000	25	10,246	5	18	4,713.00	0					
New Britain Trust Company,	400,000	100	346,165	10	215	0	8,600.00	357,712	10	195	0	7,800.00
NEW HAVEN, American Bank & Trust Company,	75,000	100	43,423	4	120	583.42	316.58	67,550	6	130	890.63	84.37
Broadway Bank & Trust Company, e	191,654	100	102,294	6	135e-1	821.80	1,738.20	109,117	6	125	1,150.25	1,349.75
Citizens Trust Company, f	5,000	100	0	0	5f-1	0	50.00	0	0	100	0	1,000.00
Connecticut Mortgage & Title Guaranty Co., d	184,800	100	23,187	6	100	0	1,846.00	0	0	0	0	0
Morris Plan Bank of New Haven, g	150,000	100	48,669	6	125	444.97	1,430.03	55,464	7	85	669.75	1,005.60
New Haven Banking Company, h	25,000	100	0	0	1	0	10.00	0	0	0	0	0
New Haven Mortgage Company, i	25,000	100	0	0	100	0	250.00	0	0	100	0	250.00
Peoples Bank & Trust Company, j	300,000	100	215,682	6	145	0	4,350.00	0	3	j	0	0
Union & New Haven Trust Company,	650,000	100	771,647	12	235	4,504.58	10,770.42	887,000	12	270	6,152.00	11,398.00

a In hands of receiver.

b Capital stock increased to \$50,000 in 1921.

c Capital stock increased to \$230,000 in 1921. \$30,000 represents 10% of increase paid in. Final payment of 90% to be made Oct. 5, 1921. \$130 value of 2,000 shares old stock fully paid. \$18 value of 3,000 shares new stock part paid.

d Investment companies no longer subject to 1% stock tax under Section 1201 of the General Statutes, due to change in law effective July 1, 1921.

e Capital stock increased to \$200,000 in 1921.

f Value as of Oct. 1, 1920. 1500 fully paid in shares. \$107 value Oct. 1, 1920, 500 part paid new shares.

g Capital stock increased to \$100,000 in 1921.

h Part paid.

i Capital stock increased to \$226,625 in 1921. \$85 value of 1971 shares fully paid. \$35 value of 574 shares part paid.

j Charter repealed July 1, 1921.

k Began business in 1920.

l All assets and liabilities taken over by the Union & New Haven Trust Company.

TABLE No. 13 — CONTINUED

For the year ended September 30, 1920.

For the year ended September 30, 1921.

	Capital stock	Par value of each share.	Surplus and un-divided profits.	Dividend paid.	Share value as of October 1, 1920.	Real estate taxes deducted.	Tax payable February 28, 1921.	Surplus and un-divided profits.	Dividend paid.	Share value as of October 1, 1921.	Real estate taxes deducted.	Tax payable February 28, 1922.
NEW LONDON,												
Connecticut Securities Company,	\$2,000	\$100	\$2,579	0%	\$150	0	\$30.00	0	0%	\$100	0	\$20.00
New London Morris Plan Company,	10,000	100	903	0	80	0	80.00	\$928	0	90	0	90.00
Union Bank & Trust Company,	300,000	100	264,762	6	160	\$1,182.50	3,617.50	262,887	6	150	\$2,497.50	2,002.50
NORWALK,												
Central Trust Company,	100,000	100	16,858	0	105	387.04	662.96	20,315	0	105	655.20	394.80
Peoples Trust Company,	50,000	100	15,872	0	105	0	525.00	19,418	0	105	0	525.00
PLAINVILLE,												
Plainville Trust Company,	50,000	50	27,467	6	65	140.00	510.00	39,031	6	70	199.03	500.37
SEYMOUR,												
Seymour Trust Company,	100,000	100	91,980	8	155	300.98	1,249.02	107,456	8	165	344.55	1,305.45
SHELTON,												
Shelton Bank & Trust Company, a	100,000	100	38,153	5	135	430.00	920.00	25,000	0	125	0	1,250.00
Shelton Trust Company, b	100,000	100										
SIMSBURY,												
Simsbury Bank & Trust Company, c	25,000	50	19,548	6	80	0	400.00	29,358	8	75	0	750.00
SOUTHINGTON,												
Southington Bank & Trust Company,	100,000	100	72,562	6	135	364.33	985.67	83,833	8	140	391.07	1,008.93
SOUTH MANCHESTER,												
Home Bank & Trust Company, d	50,000	100	31,535	0	150	0	750.00	14,604	0	150	0	750.00
Manchester Trust Company,	200,000	100	130,133	8	160	8.13	3,191.87	140,433	8	165	251.78	3,048.22
SOUTH NORWALK,												
South Norwalk Trust Company,	200,000	50	175,016	10	85	955.96	2,444.04	193,464	10	90	1,105.00	2,495.00
SOUTHPORT,												
Southport Trust Company,	25,000	100	15,120	6	110	120.00	155.00	14,214	6	100	184.80	65.20

a Shelton Bank &amp; Trust Company liquidated in 1921.

b The Shelton Trust Company organized in 1921.

c Capital stock increased to \$50,000 in 1921.

d Began business in 1920.

TABLE No. 13 — CONTINUED

	For the year ended September 30, 1920.					For the year ended September 30, 1921.				
STAMFORD, Fidelity Title & Trust Company, Morris Plan Bank of Stamford, Stamford Trust Company, STAMFORD, Stamford Trust Company, ST										

a Capital stock increased to \$500,000 in 1921.

b Capital stock increased to \$125,000 in 1921.

c Capital stock increased to \$50,000 in 1921.

d Part paid.

TABLE No. 13 — CONTINUED

## INSURANCE COMPANIES.

## HARTFORD.

	\$2,000,000	\$100	\$3,485,203	12%	\$400		\$80,000.00	\$2,849,858	12%	\$350		\$70,000.00
Aetna Casualty and Surety Company,	350,000	25	0	0	0a		0	0	0	0a		0
Aetna Indemnity Company, a	5,000,000	100	10,705,995	24	440	\$16,157.50	203,842.50	10,214,909	24	390	\$17,992.86	177,007.44
Aetna Life Insurance Company,	5,000,000	100	7,109,546	17 1/4	500	29,312.66	220,687.34	7,768,055	20	475	34,895.10	202,604.90
Automobile Insurance Company,	2,000,000	100	2,055,550	10	225	0	45,000.00	1,724,512	10	210	0	42,000.00
Connecticut Fire Insurance Company,	1,000,000	100	3,051,889	25	290	0	29,000.00	3,270,958	25	375	0	37,500.00
Connecticut General Life Insurance Company,	800,000	100	1,151,580	10	400	12,468.94	19,531.06	1,303,756	10	400	10,291.00	21,709.00
First Reinsurance Company,	500,000	100	502,638	2 1/2	185	0	9,250.00	641,795	10	200	0	20,000.00
Hartford Accident and Indemnity Company,	1,000,000	100	1,262,598	5	190	23,698.25	19,000.00	1,224,159	10	200	0	20,000.00
Hartford Fire Insurance Company,	4,000,000	100	15,123,807	32 1/2	540	0	192,301.75	14,158,288	30	490	26,750.36	169,249.64
Hartford Life Insurance Company,	50,000	100	67,219	50	200	0	1,000.00	151,430	10	300	0	1,500.00
Hartford Steam Boiler Inspection & Insurance Company,	2,000,000	100	2,021,353	12 1/2	315	4,743.75	58,256.25	1,927,117	15	295	4,259.90	54,740.10
National Fire Insurance Company,	2,000,000	100	6,057,578	20	440	14,840.75	73,159.25	6,318,305	20	395	20,446.70	58,553.30
Orient Insurance Company,	1,000,000	100	1,289,992	10	220	6,293.38	15,706.62	1,440,133	10	235	6,618.43	16,881.57
Phoenix Insurance Company,	3,000,000	100	8,740,470	24	470	13,699.38	127,300.62	8,974,420	24	405	15,817.70	105,681.30
Rossia Insurance Company of America,	400,000	100	3,143,070	100	600	6,069.00	17,931.00	2,584,089	64	600	5,837.26	18,162.74
Standard Fire Insurance Company,	500,000	50	324,851	8	60	0	6,000.00	369,033	8	65	0	6,500.00
Travelers Indemnity Company, b	1,000,000	100	425,761	8	125	125,956.06	12,500.00	820,080	0	125	0	18,750.00
Travelers Insurance Company,	7,500,000	100	9,197,852	20	510	0	256,543.94	8,891,800	20	500	114,953.08	280,046.92
NEW HAVEN,												
Security Insurance Company,	1,000,000	25	1,382,442	10	42	2,376.02	14,423.98	1,405,012	10	40	4,734.25	11,265.75

Totals,	1920	\$40,100,000	\$77,089,404	\$255,615.69	\$1,401,434.31	\$76,037,509	\$262,597.64	\$1,302,152.36
	1921	\$40,500,000						

a In hands of receiver.

b Capital stock increased October 14, 1920 to \$1,500,000.

TABLE No. 13 — CONCLUDED

SUMMARY, National Banks, State Bank, Trust and Investment Companies, Insurance Companies,	Capital stock		Surplus and un-		Real estate		Tax payable		Capital stock		Surplus and un-		Real estate		Tax payable	
	paid in.		divided profits.		taxes deducted.		February 28, 1921.		paid in.		divided profits.		taxes deducted.		February 28, 1922.	
	\$21,181,500	\$22,081,215	\$177,495.87	\$216,722.96	\$21,807,800	\$23,216,582	\$204,300.80	\$188,153.51								
	100,000	481,522.	0	6,000.00	21,800,000	448,001	0	6,000.00								
	13,866,838	11,305,461	91,422.86	189,814.83	13,884,223	12,076,267	92,795.53	174,681.88								
	40,100,000	77,089,404	286,616.69	1,401,434.31	40,800,000	76,087,509	262,597.64	1,302,152.36								
Totals,	\$75,248,388	\$110,887,692	\$524,533.92	\$1,823,071.80	\$76,191,525	\$111,780,409	\$559,693.97	\$1,669,987.75								

TABLE No. 14

## TAXATION OF MUTUAL LIFE AND FIRE INSURANCE COMPANIES AND PARTICIPATING DEPARTMENTS OF STOCK INSURANCE COMPANIES WITH STATUTORY DEDUCTIONS, AND NET AMOUNT OF TAX

## MUTUAL FIRE INSURANCE COMPANIES

	Gross investment income	Calendar year 1920. Statutory deductions.	Tax payable April 1, 1921.
Danbury Mutual Fire Insurance Company,	\$4,770.42	\$ 0	\$190.82
Farmers Mutual Fire Insurance Company,	10.59	0	42
Farmington Valley Mutual Fire Insurance Company,	670.81	42.50	25.13
Gaillard Mutual Fire Insurance Company,	349.08	79.82	10.77
Hartford County Mutual Fire Insurance Company,	80,512.10	26,231.75	2,171.21
Hartford County Tobacco Growers Mutual Insurance Company,	355.00	0	14.20
Harwinton Mutual Fire Insurance Company,	0	0	0
Litchfield Mutual Fire Insurance Company,	9,137.40	227.50	358.40
Madison Mutual Fire Insurance Company,	151.34	21.25	17.20
Middlesex Mutual Assurance Company,	67,826.60	31,646.72	1,447.20
Mutual Assurance Company of Norwich,	783.68	662.50	4.85
Mutual Plate Glass Insurance Company,	243.00	0	9.72
New London County Mutual Fire Insurance Company,	19,938.20	4,797.45	606.63
Patrons Mutual Fire Insurance Company,	856.48	151.25	28.21
Rockville Mutual Fire Insurance Company,	-1,879.52	60.05	72.78
Washington Mutual Fire Insurance Company,	207.86	41.50	6.65
<b>Totals,</b>	<b>\$187,992.08</b>	<b>\$63,962.29</b>	<b>\$4,961.19</b>

## MUTUAL LIFE INSURANCE COMPANIES AND STOCK INSURANCE COMPANIES HAVING A PARTICIPATING DEPARTMENT.

	Gross investment income. Entire Company.	Calendar year 1920. Participating department.	Statutory deductions.	Tax payable April 1, 1921.
Ætna Life Insurance Company,	\$7,462,210.00	\$4,410,593.74	\$510,009.69	\$156,023.36
Connecticut General Life Insurance Company,	1,431,309.53	751,880.97	62,087.06	27,591.76
Connecticut Mutual Life Insurance Company,	4,199,708.39	4,199,708.39	551,792.25	145,916.65
Phoenix Mutual Life Insurance Company,	2,697,581.11	2,697,581.11	226,863.87	98,828.69
Travelers Insurance Company,	7,992,788.82	290,281.93	56,583.31	9,347.94
<b>Totals,</b>	<b>\$23,783,597.85</b>	<b>\$12,350,046.14</b>	<b>\$1,407,336.18</b>	<b>\$437,708.40</b>

TABLE No. 14 — CONCLUDED

## TAXATION OF MUTUAL LIFE AND FIRE INSURANCE COMPANIES AND PARTICIPATING DEPARTMENTS OF STOCK INSURANCE COMPANIES WITH STATUTORY DEDUCTIONS, AND NET AMOUNT OF TAX

	Gross investment income.	Calendar year 1921. Statutory deductions.	Tax payable April 1, 1922.
<b>MUTUAL FIRE INSURANCE COMPANIES.</b>			
Danbury Mutual Fire Insurance Company,	\$3,622.24	\$	\$126.78
Farmers Mutual Fire Insurance Company,	17.89	0	63
Farmington Valley Mutual Fire Insurance Company,	656.10	42.50	21.48
Guilford Mutual Fire Insurance Company,	404.56	66.25	11.84
Hartford County Mutual Fire Insurance Company,	84,475.02	33,904.44	1,769.97
Hartford County Tobacco Growers Mutual Insurance Company,	14.34	0	.50
Harwin Mutual Fire Insurance Company,	0	0	0
Litchfield Mutual Fire Insurance Company,	11,344.50	168.65	391.15
Madison Mutual Fire Insurance Company,	77,556.62	21.25	13.10
Middlesex Mutual Assurance Company,	77,830.76	37,830.76	1,384.19
Mutual Assurance Company of Norwich,	85.10	662.50	4.57
Mutual Plate Glass Insurance Company,	237.00	0	8.29
New London County Mutual Fire Insurance Company,	22,621.60	6,984.54	557.80
Patrons Mutual Fire Insurance Company,	321.32	151.25	26.95
Rockville Mutual Fire Insurance Company,	2,049.01	382.50	58.33
Washington Mutual Fire Insurance Company,	215.94	42.50	6.07
<b>Totals,</b>	<b>\$205,290.29</b>	<b>\$79,957.14</b>	<b>\$4,386.65</b>

## MUTUAL LIFE INSURANCE COMPANIES AND STOCK INSURANCE COMPANIES HAVING A PARTICIPATING DEPARTMENT.

	Gross investment income. Entire Company.	Calendar year 1921. Participating department.	Statutory deductions.	Tax payable April 1, 1922.
<b>Mutual Life Insurance Company,</b>	\$8,617,067.05	\$4,749,097.19	\$521,029.38	\$147,982.37
Connecticut General Life Insurance Company,	1,616,451.09	828,710.42	54,743.50	27,088.84
Connecticut Mutual Life Insurance Company,	4,542,934.38	4,542,934.38	556,945.65	139,509.61
Phoenix Mutual Life Insurance Company,	2,917,294.08	2,917,294.08	278,295.31	92,384.96
Travelers Insurance Company,	9,199,705.36	294,595.80	52,553.64	8,471.48
<b>Totals,</b>	<b>\$26,893,451.96</b>	<b>\$13,332,631.87</b>	<b>\$1,463,567.48</b>	<b>\$415,417.26a</b>

a Tax rate for the year 1921 and succeeding years 3½%.



TABLE No. 15  
FRANCHISE TAX LEVIED ON STOCK INSURANCE COMPANIES  
1921

NAME.	Number of shares.	Market value per share as of Oct. 1, 1920.	Total mar- ket value of capital.	Allowable deductions, a	Amount taxable.	Amount of tax payable July 15, 1921.
Atina Casualty & Surety Company,	20,000	\$400	\$8,000,000.00	\$3,940,486.25	\$4,059,513.75	\$20,297.57
Atina Insurance Company,	50,000	440	22,000,000.00	10,943,514.52	11,056,485.48	55,282.43
Atina Life Insurance Company,	50,000	500	25,000,000.00	18,289,802.37	6,710,197.63	33,550.99
Automobile Insurance Company,	20,000	225	4,500,000.00	3,874,770.00	625,230.00	3,126.15
Connecticut Fire Insurance Company, b	10,000	290	2,900,000.00	2,860,507.65	39,192.35	195.96
Connecticut General Life Insurance Company,	8,000	400	3,200,000.00	1,758,648.64	1,441,351.36	7,208.76
First Reinsurance Company,	5,000	185	925,000.00	613,768.50	311,231.50	1,556.16
Hartford Accident and Indemnity Company,	10,000	190	1,900,000.00	3,139,966.00	0	0
Hartford Fire Insurance Company,	40,000	540	21,600,000.00	12,289,581.00	9,310,419.00	46,552.10
Hartford Life Insurance Company,	500	200	100,000.00	86,170.00	13,830.00	69.15
Hartford Steam Boiler Inspection, & Ins. Co.,	20,000	315	6,300,000.00	1,464,209.84	4,835,790.16	24,178.95
National Fire Insurance Company,	20,000	440	8,800,000.00	4,351,265.50	4,448,735.00	22,243.68
Orient Insurance Company,	10,000	220	2,200,000.00	1,216,475.18	983,524.84	4,917.62
Phoenix Insurance Company,	30,000	470	14,100,000.00	3,629,544.07	10,470,455.93	52,352.26
Rosina Insurance Company,	4,000	600	2,400,000.00	4,185,022.00	0	0
Security Insurance Co. of America,	40,000	42	1,680,000.00	734,274.50	945,725.50	4,728.63
Standard Fire Insurance Co.,	10,000	60	600,000.00	235,590.00	364,410.00	1,907.06
Travelers Indemnity Company,	10,000	125	1,250,000.00	1,627,760.00	0	0
Travelers Insurance Co.,	75,000	510	38,250,000.00	36,343,350.30	1,906,649.70	9,533.25
Totals,	432,500		\$165,705,000.00	\$111,567,995.80	\$57,539,742.20	\$287,698.73

a Investments in Connecticut State bonds, and the market value on October 1, 1920, of government and Connecticut municipal obligations issued after April 1st, 1917.

b The entire capital stock (except Directors' qualifying shares) held by the Phoenix Insurance Company as a permanent investment.

TABLE No. 15 — CONCLUDED  
FRANCHISE TAX LEVIED ON STOCK INSURANCE COMPANIES  
1922

NAME.	Number of shares.	Market value per share as of Oct. 1, 1921.	Total market value	Allowable deductions, a	Amount taxable.	Amount of tax payable fully 15, 1922.
Atina Casualty & Surety Company,	20,000	\$350	\$7,000,000.00	\$4,075,513.34	\$2,924,486.66	\$14,822.43
Atina Life Insurance Company,	50,000	390	19,500,000.00	10,555,802.76	8,944,197.24	44,720.99
Automobile Insurance Company,	50,000	375	23,750,000.00	19,987,534.25	3,762,465.75	18,512.33
Connecticut Fire Insurance Company,	20,000	210	4,200,000.00	4,160,654.00	39,346.00	196.73
Connecticut General Life Insurance Company,	10,000	375	3,750,000.00	2,890,853.43	759,046.57	3,795.23
First Reinsurance Company,	8,000	400	3,200,000.00	1,837,004.20	1,362,995.80	6,814.98
Hartford Accident and Indemnity Company,	10,000	200	2,000,000.00	921,793.40	78,206.60	391.03
Hartford Fire Insurance Company,	40,000	200	8,000,000.00	4,886,848.53	0	0
Hartford Life Insurance Company,	500	490	19,600,000.00	11,613,884.58	7,986,015.42	39,930.08
Hartford Steam Boiler Inspection & Ins. Co.	20,000	295	5,900,000.00	92,371.18	57,628.82	288.14
National Fire Insurance Company,	20,000	395	7,900,000.00	1,597,030.78	4,302,969.22	21,514.85
Orient Insurance Company,	10,000	235	2,350,000.00	5,629,224.20	2,270,776.80	11,353.88
Phoenix Insurance Company,	30,000	405	12,150,000.00	1,382,533.82	967,466.18	4,837.33
Rossia Insurance Co. of America,	4,000	600	2,400,000.00	3,791,806.20	8,358,093.80	41,790.47
Security Insurance Company,	40,000	40	1,600,000.00	4,497,916.38	0	0
Standard Fire Insurance Company,	10,000	65	650,000.00	794,740.70	805,259.30	4,026.30
Travelers Indemnity Company,	15,000	125	1,875,000.00	2,226,550.00	423,420.00	2,117.10
Travelers Insurance Company,	75,000	500	37,500,000.00	38,483,166.40	0	0
Totals,	437,500		\$156,475,000.00	\$120,351,708.15	\$43,042,373.16	\$215,211.87

a Investments in Connecticut State bonds, and the market value on October 1, 1921, of Government and Connecticut municipal obligations issued after April 1, 1917.

TABLE No. 16

## TAXATION OF SAVINGS BANKS AND TRUST COMPANIES WITH SAVINGS DEPARTMENTS, SHOWING AMOUNT OF DEPOSITS, STATUTORY DEDUCTIONS AND NET TAX

As of January 1, 1921.

As of January 1, 1922.

## SAVINGS BANKS.

	Total deposits.	Statutory deductions.	Real estate taxes deducted.	Net tax payable Jan. 1921.	Total deposits.	Statutory deductions.	Real estate taxes deducted.	Net tax payable Jan. 1922.
Berlin Savings Bank, Kensington.	\$3,250,544.89	187,582.60	\$250.00	\$7,407.40	\$3,314,681.59	\$181,170.00	\$275.00	\$7,558.78
Barnford Savings Bank, Kensington.	1,213,984.92	304,474.82	458.93	1,814.79	1,108,556.29	384,818.13	633.00	1,221.34
Bridgport Savings Bank, Kensington.	13,337,195.28	1,844,183.75	12,284.30	16,448.18	12,505,168.68	1,515,163.75	14,632.03	12,842.00
Bristol Savings Bank, Kensington.	5,987,612.86	884,371.94	593.54	12,364.58	5,974,288.47	1,536,979.98	937.04	12,606.28
Brooklyn Savings Bank, Danielson.	3,440,978.20	614,960.60	378.00	6,696.98	3,702,074.24	611,815.55	416.25	7,309.40
Burritt Savings Bank, New Britain.	3,770,771.69	539,559.00	0	6,696.98	2,992,182.13	443,334.25	0	6,372.87
Canaan Savings Bank, New Britain.	874,231.64	243,158.00	161.70	1,415.98	2,897,492.08	280,134.74	184.00	1,359.49
Chelmsford Savings Bank, Norwich.	10,125,934.50	869,328.13	5,400.00	17,710.27	10,873,350.09	924,865.48	6,225.00	17,364.98
Chester Savings Bank, Norwich.	776,501.23	153,993.15	150.00	1,398.77	815,726.82	154,193.15	150.00	803.83
Citizens Savings Bank, Stamford.	6,193,649.30	832,418.25	4,228.39	9,173.19	6,215,703.17	993,601.50	4,308.92	8,738.84
City Savings Bank, Bridgeport.	13,628,137.32	2,682,582.32	13,289.68	14,508.28	12,673,708.67	2,270,449.57	15,829.63	10,178.52
City Savings Bank, Meriden.	4,349,327.22	975,026.00	0	10,333.83	4,753,321.73	993,685.00	0	9,359.42
City Savings Bank, Middletown.	1,234,934.98	101,056.49	0	334.39	1,523,324.16	240,543.29	0	9,359.42
Collinsville Savings Society, Middletown.	1,547,770.44	271,295.62	180.00	3,001.21	1,523,324.16	240,543.29	295.00	2,880.21
Connecticut Savings Bank, New Haven.	21,827,411.57	3,567,435.62	10,632.91	35,489.77	20,685,397.74	2,579,973.00	14,331.25	30,942.22
Crownwell Dime Savings Bank, New Haven.	2,568,689.60	80,303.00	87.15	1,189.77	2,589,397.70	839,666.86	538.56	1,430.70
Deep River Savings Bank, New Haven.	2,548,176.18	318,530.00	484.70	5,289.42	2,539,735.81	1,108,330.79	538.82	1,430.70
Derry Savings Bank, Hartford.	5,186,032.36	1,301,533.79	456.12	14,256.10	5,838,197.98	589,110.48	0	1,430.70
Dime Savings Bank, Hartford.	5,382,805.05	591,206.71	0	17,356.20	5,999,581.29	589,110.48	0	1,430.70
Dime Savings Bank, Norwich.	3,652,801.23	394,289.76	324.00	7,425.26	3,113,985.23	553,385.64	373.50	7,522.58
Dime Savings Bank, Wallingford.	8,338,002.24	1,794,008.00	18.99	3,806.34	1,832,440.90	2,539,385.64	1,406.67	3,621.18
Dime Savings Bank, Waterbury.	3,374,132.97	772,168.00	1,446.12	16,153.21	3,606,345.94	2,539,385.64	1,406.67	3,621.18
Essex Savings Bank, Waterbury.	1,538,937.97	1,024,008.00	86.83	2,117.83	1,094,345.40	2,539,385.64	1,406.67	3,621.18
Fairfield County Savings Bank, Norwalk.	1,538,937.97	1,024,008.00	86.83	2,117.83	1,094,345.40	2,539,385.64	1,406.67	3,621.18
Falls Village Savings Bank, Norwalk.	1,538,937.97	1,024,008.00	86.83	2,117.83	1,094,345.40	2,539,385.64	1,406.67	3,621.18
Farmers & Mechanics Savings Bank, Middletown.	5,362,368.30	900,745.00	3,871.79	7,110.96	5,374,583.41	805,611.00	2,150.55	9,750.86
Farmington Savings Bank, Middletown.	5,301,112.37	900,745.00	1,762.06	9,263.86	5,374,583.41	805,611.00	2,150.55	9,750.86
Freestone Savings Bank, Portland.	874,413.62	230,302.25	81.00	1,523.29	7,110,960.81	2,539,385.64	64.80	3,621.18
Groton Savings Bank, Mystic.	1,739,349.61	256,124.94	0	3,706.56	1,743,036.16	250,511.69	0	3,732.81
Hullford Savings Bank, Mystic.	1,002,571.28	50,000.00	0	1,867.70	978,766.46	212,144.35	0	1,916.56
Hingham Savings Bank, Mystic.	37,077.96	50,000.00	0	2,659.91	1,782,519.30	632,982.55	210.00	2,663.84
Jewett City Savings Bank, New London.	1,732,860.80	584,897.25	210.00	3,586.19	2,019,389.85	274,220.00	632.98	3,110.76
Litchfield Savings Society, New London.	2,015,082.49	389,868.00	476.88	11,723.91	2,019,389.85	274,220.00	632.98	3,110.76
Mechanics & Farmers Savings Bank, Bridgeport.	10,890,316.71	1,866,016.32	4,541.38	19,621.87	9,593,690.04	1,024,474.12	5,409.36	21,622.82
Mechanics Savings Bank, Hartford.	10,051,078.47	1,021,250.00	561.12	22,013.46	9,979,831.46	1,024,474.12	5,409.36	21,622.82
Mechanics Savings Bank, Winsted.	2,128,282.96	616,039.02	0	4,025.63	2,123,986.55	522,862.12	0	4,002.85



TABLE No. 16 — CONTINUED

TRUST COMPANIES.	As of January 1, 1921.				As of January 1, 1922.			
	Total savings deposits.	Statutory deductions.	Real estate taxes deducted.	Net tax payable Jan. 1921.	Total savings deposits.	Statutory deductions.	Real estate taxes deducted.	Net tax payable Jan. 1922.
American Bank & Trust Co., Bridgeport.	\$3,401,423.16	\$1,127,207.34	\$	\$5,685.54	\$2,824,879.10	\$917,649.09	\$	\$4,768.07
American Bank & Trust Co., New Haven.	1,308,253.71	102,706.50	0	3,013.87	1,358,597.36	114,922.24	0	3,086.69
American Trust Co., Bristol.	683,692.63	109,984.70	0	1,434.27	838,885.84	179,043.95	0	1,649.10
Bankers Trust Co., Norwich.	3,040,689.34	826,813.85	0	5,534.68	19,886.51	50,000.00	0	0
Bridgeport Trust Co., Bridgeport.	4,427,025.64	480,104.25	0	9,867.30	2,786,280.39	621,535.56	0	5,411.86
Bristol Trust Co., Bristol.	1,530,549.93	317,280.00	0	3,033.25	3,701,842.87	122,127.25	0	8,949.29
Broad Brook Bank & Trust Co., Broad Brook, a	227,131.53	77,880.00	0	373.20	53,051.61	157,771.85	0	0
Broadway Bank & Trust Co., New Haven.	1,530,549.93	317,280.00	0	3,033.25	1,342,953.59	147,350.00	0	2,987.76
Central Trust Co., Norwich.	227,131.53	77,880.00	0	373.20	244,558.48	50,000.00	0	486.32
Citizens Trust Co., New Haven.	10,121,979.52b	1,582,738.86	0	21,348.10	9,194,195.47	1,113,449.98	0	20,291.86
City Bank & Trust Co., Hartford.	203,387.59	163,219.67	0	100.42	187,203.48	50,000.00	0	343.01
Commercial Bank & Trust Co., Bridgeport.	1,573,470.71	169,334.95	0	3,510.34	1,331,729.72	248,684.27	0	2,707.61
Commercial Trust Co., New Britain.	330,045.40	121,339.40	0	521.76	70,332.24	93,000.00	0	0
Danielson Trust Co., Danielson.	853,226.12	104,700.00	0	1,895.32	427,251.46	169,031.17	0	645.58
East Hampton Bank & Trust Co., East Hampton.	182,272.98	78,019.25	0	260.93	948,000.56	80,025.60	0	2,169.94
East Hartford Trust Co., East Hartford.	1,406,654.15	338,670.88	540.22	2,129.74	301,843.76c	93,148.85	2,584.24	521.74
Fidelity Title & Trust Co., Stamford.	87,632.70	81,150.98	0	16.20	1,347,399.42	382,766.83	0	331.78
Glastonbury Bank & Trust Co., Glastonbury.	2,232,721.27	50,000.00	0	5,456.80	2,252,237.78	89,526.05	0	6,077.64
Glastonbury Trust Co., Greenwich.	146,437.74	204,093.80	0	650.83	2,481,055.26	274,593.80	0	535.68
Home Bank & Trust Co., Darien.	790,460.00	131,155.58	0	242.28	488,867.83	50,000.00	0	392.51
Home Bank & Trust Co., Manchester.	54,701.81	55,000.00	0	0	207,005.29	50,000.00	0	1,485.39
Home Trust Co., Derby.	1,739,351.47	177,281.40	0	3,905.23	719,587.31	120,431.45	0	0
Jewett City Trust Co., Jewett City, a	668,70	668.70	0	1,084.96	9,271.05	50,000.00	0	0
Killingly Trust Co., Danielson.	1,688,364.15	135,000.00	0	1,333.41	57,415.86	50,000.00	0	3,904.21
Merchants Trust Co., Waterbury.	476,546.78	88,808.00	0	980.55	1,630,545.46	68,861.40	0	1,346.06
Milford Trust Co., Milford.	347,877.57	68,808.00	0	0	633,422.84	95,000.00	0	1,498.32
Mutual Bank & Trust Co., Hartford.	233,125.95	78,810.10	0	335.79	645,403.62	73,175.98	0	1,704.60
New England Bank & Trust Co., Bridgeport.	762,322.73	160,050.00	668.70	1,084.96	352,349.34	73,510.00	0	570.80
Orange Bank & Trust Co., West Haven.	503,522.85	431,750.00	2,452.95	5,322.27	292,351.80	43,011.25	0	1,338.80
Park Street Trust Co., Hartford.	3,541,836.10	431,750.00	2,452.95	5,322.27	756,416.78	200,396.60	0	1,637.18
Peoples Bank & Trust Co., New Haven.	3,541,836.10	431,750.00	2,452.95	5,322.27	736,266.78	86,394.50	d	d

TABLE No. 16 — CONTINUED

Peoples Trust Co., Norwalk,	355,330.24	102,919.86	0	631.03	357,394.34	102,919.86	0	636.18
Plainville Trust Co., Plainville,	495,693.57	130,200.00	0	913.74	439,870.91	76,900.00	0	906.93
Putnam Trust Co., Meriden,	519,148.25	123,981.25	0	987.96	519,400.46	122,453.49	0	932.36
Putnam Trust Co., Greenwich,	1,066,405.45	168,336.01	0	2,245.18	1,238,111.65	171,062.05	0	2,687.62
Seymour Trust Co., Seymour,	1,229,317.98	215,017.00	0	2,535.75	1,072,276.10	183,451.00	0	2,232.06
Shelton Trust Co., Shelton,	1,543,975.97	98,955.16	0	3,612.55	197,050.62	80,000.00	0	292.62
Slmsbury Bank & Trust Co., Slmsbury,	347,545.81	99,172.81	0	620.93	376,667.68	106,826.21	0	675.10
South Norwalk Bank & Trust Co., South Norwalk,	578,721.08	168,044.69	0	1,028.70	573,404.84	168,294.69	0	1,017.77
South Norwalk Trust Co., South Norwalk,	2,319,463.12	517,395.95	0	4,508.17	2,388,681.13	507,814.37	0	4,702.09
Stamford Trust Co., Stamford,	18,901.64	61,850.40	0	0	0	0	e	0
Stratford Trust Co., Stratford,	3,351,481.59	600,039.93	0	6,933.60	3,431,414.04	317,546.84	0	7,784.67
Thompsonville Trust Co., Thompsonville,	529,400.23	185,109.22	0	860.72	487,288.57	215,701.93	0	678.97
Torrington Trust Co., Torrington,	432,341.48	298,546.00	0	394.49	493,194.13	267,276.25	0	564.79
Travelers Bank & Trust Co., Hartford,	702,514.68	157,633.00	0	1,382.20	628,018.79	130,894.00	0	1,242.81
Union & New Haven Trust Co., New Haven,	2,394,898.67	308,123.51	0	5,216.84	2,579,884.31	355,326.76	0	5,560.14
Wallingford Trust Co., Wallingford,	336,208.07	264,923.10	0	178.20	3,315,823.05	339,137.68	0	7,441.71
Watertown Trust Co., Watertown,	806,194.31	116,950.00	0	1,223.11	640,082.55	80,950.00	0	1,307.78
Watertown Trust Co., Watertown,	2,185,796.96	396,705.43	2,252.61	2,220.12	1,974,831.96	311,548.43	2,357.50	1,800.86
Westport Bank & Trust Co., Westport,	434,109.44	132,836.21	0	753.18	414,734.05	100,800.00	0	784.84
Westport Bank & Trust Co., Westport,	888,264.36	178,224.58	0	1,775.10	894,472.60	144,424.58	0	1,875.12
West Side Bank Bridgeport,	863,076.09	127,904.50	0	1,837.93	719,530.78	66,724.50	293.16	1,338.86
Willimantic Trust Co., Willimantic,	889,462.59	253,329.82	0	1,640.33	931,668.92	217,191.67	0	1,786.19
Windsor Locks Trust & Safe Deposit Co., Windsor	355,244.29	90,093.40	0	662.88	355,258.98	89,690.40	0	663.92
Windsor Trust & Safe Deposit Co., Windsor,	572,147.16	120,340.97	0	1,129.51	539,282.25	95,707.41	0	1,108.94
Totals,	\$64,395,286.85	\$12,281,540.81	\$5,914.48	\$124,477.97	\$60,839,938.28	\$10,159,379.77	\$5,234.90	\$121,890.72

a Began business in 1921.

b In 1921 the City Bank &amp; Trust Co. took over the assets of the American Industrial Bank &amp; Trust Co. Total deposits for 1921 included in report of City Bank &amp; Trust Co.

c Includes savings deposits of the Southport Trust Co. for 1922.

d Taken over by Union &amp; New Haven Trust Co., New Haven.

e Taken over by the Fairfield Trust Co., Fairfield.

TABLE No. 16 — CONCLUDED

As of October 1, 1920.

As of October 1, 1921.

NATIONAL BANKS.	Total Savings deposits.	Statutory deductions.	Net tax payable January, 1921.	Total Savings deposits.	Statutory deductions.	Net tax payable January, 1922.
Bethel National Bank, Derby, a	\$122,452.00	\$50,000.00	\$181.13	\$144,949.14	\$55,865.80	\$222.71
Birmingham National Bank, b	2,168.57	50,000.00	0	195,477.85	195,477.85	1,141.57
Bristol National Bank, b				347,149.89	56,189.42	732.40
Caravan National Bank, b				8,288.72	56,386.00	0
Central National Bank, Middletown, c	1,469,146.09	360,000.00	2,772.86	1,608,430.95	250,520.00	3,394.78
City National Bank, Bridgeport, c	3,577,590.67	716,343.06	7,153.12	3,777,779.87	729,809.91	7,619.95
City National Bank, Danbury, c	1,043,109.95	220,743.06	2,070.92	1,109,732.00	293,212.24	2,041.27
City National Bank, South Norwalk, c	608,598.27	133,400.80	1,187.99	639,931.45	128,272.64	1,276.65
Clinton National Bank, c	268,582.73	84,679.78	64,679.78	373,602.97	142,799.04	577.01
Connecticut National Bank, Bridgeport, a	328,498.75	84,070.94	693.57	925,677.36	268,941.02	1,646.84
Danbury National Bank, b	850,055.90	289,032.43	1,477.56	14,228.56	53,673.00	0
Essex National Bank, b	151,881.97	53,384.00	246.25	193,746.63	55,046.22	348.78
Fairfield County National Bank, Norwalk, a				738,277.37	80,163.04	1,622.79
First National Bank, Bridgeport, c	3,192,418.06	590,843.75	6,503.94	3,968,308.81	630,585.68	8,339.13
First National Bank, New Haven, c	435,051.68	50,000.00	967.63	500,528.90	69,000.00	1,078.80
First National Bank, Plainfield, c	78,987.81	50,000.00	327.47	216,455.13	85,236.72	327.97
First National Bank & Trust Co., Ridgefield, c	256,950.00	101,272.00	384.94	393,610.58	125,254.22	272,394.72
First Stamford National Bank, c	636,680.69	155,260.80	1,203.50	773,086.97	272,394.72	671.89
Greenwich National Bank, c	1,263,278.91	527,764.30	1,793.79	1,417,480.22	597,083.07	1,251.82
Home National Bank, Meriden, c	301,785.18	107,704.19	610.20	727,085.00	151,762.00	2,050.87
Manufacturers' National Bank, Waterbury, c	2,711,903.00	270,800.40	1,025.50	2,548,516.42	332,420.00	1,438.26
Merchants' National Bank, New Haven, c	1,128,975.12	137,624.37	2,465.88	1,362,701.57	182,302.53	5,540.24
Meriden National Bank, c	8,879.32	50,000.00	2,465.88	314,597.18	182,302.53	3,003.75
Middleton National Bank, c	920,321.87	188,438.17	1,829.71	1,015,151.38	182,302.53	3,151.19
National Bank of Commerce, New London, b	205,724.86	79,088.62	316.59	273,748.86	121,668.00	380.26
National Bank of Norwalk, c	675,314.29	50,000.00	1,563.29	216,637.15	80,204.00	341.21
New Britain National Bank, c	408,333.08	99,831.08	1,563.29	650,024.24	292,222.91	1,119.60
New London City National Bank, c	943,375.48	917,634.50	65.60	1,391,166.00	180,592.00	1,700.68
Second National Bank, New Haven, c	2,762,668.61	624,100.09	5,345.67	1,391,166.00	450,402.78	2,348.71
Travertine National Bank, c	73,784.24	57,574.57	5,345.67	2,717,991.14	714,117.43	5,009.61
Wallingford National Bank, c	948,459.55	377,547.37	1,429.78	238,280.47	91,271.72	384.96
Windham County National Bank, Danielson, c				1,039,943.20	91,271.72	315.80
Windham National Bank, Williamantic, b				353,387.14	119,922.86	583.68
Totals,	\$25,372,156.63	\$6,487,138.12	\$47,485.43	\$31,415,241.78	\$7,917,742.77	\$58,948.92

a Opened savings department during twelve months' period ended September 30, 1920.

b Opened savings department during twelve months' period ended September 30, 1921.

c Bank by Chapter 233 of the Public Acts of 1921, is allowed to take the deduction of that part of its tax exempt securities as savings deposits are to total deposits.

d Connecticut Nat'l Bank of Bridgeport and the First-Bridgeport Nat'l Bank consolidated during 1921 to form the First National Bank of Bridgeport. First Bridgeport National Bank had no savings department.

TABLE No. 17

TAXATION OF RAILROAD AND STREET RAILWAY COMPANIES GIVING GROSS EARNINGS, MILEAGE OPERATED, TAXABLE GROSS EARNINGS, REAL ESTATE TAXES DEDUCTED AND NET AMOUNT OF TAX

STEAM RAILROADS. NAME.	Gross earnings from operations during 1920.	Mileage oper- ated in Con- necticut on Dec. 31, 1920.	Proportion of total mileage in Connecticut for purpose of taxation.	Taxable gross operating rev- enue.	Tax rate.	Gross tax.	Taxes on real estate.	Net tax pay- able on July 16, 1921.
Branford Steam Railroad Co.,	\$85,094.80	4.2	113.08	\$85,094.80	3½ %	\$2,978.32	\$ 0	\$2,978.32
Central New England Railway Co.,	7,818,474.97	113.08	533.12	1,658,368.91	3½	58,042.91	825.29	57,217.62
Central Vermont Railway Co.,	7,176,227.98	81.85	563.11	1,033,907.87	3½	36,186.78	5,113.01	31,073.77
New York, New Haven & Hartford R. R. Co.,	123,512,310.22	1,966.11	1,966.11	51,975,585.71	3½	1,819,145.50	64,652.10	1,754,493.40
South Manchester Railroad Co.,	42,729.40	3.15	4,672.16	42,729.40	3½	1,495.53	0	1,495.53
Totals,	\$138,634,837.37	2,168.39		\$54,795,686.69		\$1,917,849.04	\$70,590.40	\$1,847,258.64



TABLE No. 17 — CONTINUED

## TAXATION OF RAILROAD AND STREET RAILWAY COMPANIES GIVING GROSS EARNINGS, MILEAGE OPERATED, TAXABLE GROSS EARNINGS, REAL ESTATE TAXES DEDUCTED AND NET AMOUNT OF TAX

STREET RAILWAYS. NAME.	Gross earnings during 1920.	Mileage oper- ated in Con- necticut on Dec- 31, 1920.	Proportion of total mileage in Connecticut for purpose of taxation.	Taxable operating prop- erty.	Tax rate.	Gross tax.	Taxes on real estate.	Net tax pay- able on July 15, 1921.
Bristol & Plainville Tramway Co., Connecticut Co.,	\$203,711.91	13.743		\$203,711.91	4½ %	\$9,167.04	\$66.50	\$9,100.54
Danbury & Bethel Street Railway Co.,	13,089,317.17	831.775		13,089,317.17	4½ %	589,019.27	10,315.13	578,104.14
Hartford & Springfield Street Railway Co.,	159,305.13	21.211		159,305.13	4½ %	7,168.73	0	7,168.73
Lordship Park Association,	359,564.23	52.36		359,564.23	4½ %	16,180.39	83.49	16,096.90
New York & Stamford Railway Co.,	13,101.01	4.5		13,101.01	4½ %	589.55	107.36	482.19
Norwich, Colchester & Hartford Traction Co.,	494,442.70	11.035	11.035	134,587.30	4½ %	6,056.42	0	6,056.42
Providence & Danielson Railway Co.,	7,826.25 <sup>b</sup>	2.04	2.04	420.14	1 4½ %	10.00 18.91	0 0	10.00 18.91
Rhode Island Company,	5,807,002.23 <sup>c</sup>	2.04	38.00 2.04	30,289.33	4½ %	1,363.02	0	1,363.02
Shore Line Electric Railway Co.,	322,445.84	57.47	391.10 57.47	259,210.34	4½ %	11,664.47	2,153.20	9,511.27
Waterbury & Milldale Tramway Co.,	109,343.77	9.070	71.19	109,343.77	4½ %	4,920.47	0	4,920.47
Totals,	\$20,566,060.29	1,005.744		\$14,358,850.33		\$646,158.27	\$13,325.68	\$632,832.59

<sup>a</sup> Non-Operating Co. Tax of 1% levied on valuation of \$1,000, placed on property of company by Board of Equalization.

<sup>b</sup> Report covers period from September 7, 1920 to October 2, 1920 during which time the property of said company was operated for the company by the Receivers of the Rhode Island Company. On October 2, 1920 all operations ceased.

<sup>c</sup> Report covers period from Jan. 1, 1920 to and including Sept. 6, 1920. On Sept. 7, all Connecticut property (Providence & Danielson Ry. Co.) returned to its owners.

TABLE No. 17 — CONTINUED

## TAXATION OF RAILROAD AND STREET RAILWAY COMPANIES GIVING GROSS EARNINGS, MILEAGE OPERATED, TAXABLE GROSS EARNINGS, REAL ESTATE TAXES DEDUCTED AND NET AMOUNT OF TAX

## STEAM RAILROADS.

## NAME.

Branford Steam Railroad Co.,	\$93,628.90	4.2	118.86	\$93,628.90	3½ %	\$3,277.01	\$	0	\$3,277.01
Central New England Railway Co.,	8,382,790.57	118.86	534.13	1,865,422.39	3½	65,289.78	1,083.44		64,206.34
Central Vermont Railway Co.,	6,633,400.99	81.88	81.88	955,096.97	3½	33,428.39	6,376.51		27,051.88
New York, New Haven & Hartford Railroad Co.,	116,405,232.87	2,075.65	2,075.65	49,243,027.46	3½	1,723,680.96	74,996.07		1,648,684.89
South Manchester Railroad Co.,	36,754.00	3.15	4,906.12	36,754.00	3½	1,286.39	0		1,286.39
Totals,	\$131,551,807.33	2,283.74		\$52,198,929.72		\$1,826,962.53	\$32,456.02		\$1,744,506.51

TABLE No. 17 — CONCLUDED

## TAXATION OF RAILROAD AND STREET RAILWAY COMPANIES GIVING GROSS EARNINGS, MILEAGE OPERATED, TAXABLE GROSS EARNINGS, REAL ESTATE TAXES DEDUCTED AND NET AMOUNT OF TAX

STREET RAILWAYS. NAME.	Gross earnings from operations during 1921.	Mileage oper- ated in Con- necticut Dec. 31, 1921.	Proportion of total mileage in Connecticut for purpose of taxation.	Taxable gross operating rev- enue.	Tax rate.	Gross tax.	Taxes on real estate.	Net tax pay- able on July 15, 1922.
Bristol & Plainville Electric Co.,	\$152,922.45	13.743		\$152,922.45	3% a	\$4,587.67	\$65.13	\$4,522.54
Connecticut Company,	14,572,212.74	831.738		14,572,212.74	3	437,166.38	18,718.46	418,447.92
Danbury & Bethel Street Railway Co.,	171,620.52	17.419		171,620.52	3	5,148.62	176.18	4,973.44
Hartford & Springfield Street Railway Co.,	447,981.92	52.86		447,981.92	3	13,439.46	107.69	13,331.77
Lordship Park Association,	12,445.78	2.9		12,445.78	3	373.37	0	373.37
New York & Stamford Railway Co.,	560,847.81	11.035	11.035	152,662.77	3	4,579.88	0	4,579.88
Shore Line Electric Co.,	293,893.47	39.47	40.540	219,946.35	3	6,598.39	132.50	6,415.89
Waterbury & Milldale Tramway Co.,	98,734.39	9.070	52.74	98,734.39	3	2,962.03	0	2,962.03
Totals,	\$16,310,659.08	978.235		\$15,829,526.92		\$474,855.80	\$19,248.96	\$455,606.84

a Tax rate changed from 4½ % to 3 % by Chapter 327, Public Acts of 1921.

TABLE No. 18

## TAXATION OF EXPRESS, TELEPHONE AND TELEGRAPH COMPANIES, GIVING GROSS EARNINGS, MILEAGE OR TRANSMITTERS OPERATED, TAXABLE GROSS EARNINGS, REAL ESTATE TAXES DEDUCTED, AND NET AMOUNT OF TAX

Year ended December 31, 1920.

NAME EXPRESS COMPANIES.	Gross earnings from operations.	Mileage or transmitters operated in Connecticut.	Proportion of total mileage in transmitters in Connecticut for purpose of taxation.	Taxable gross operating revenue.	Tax rate.	Gross tax.	Real estate taxes deducted.	Net tax payable July 15, 1921.
American Railway Express Co.,	\$332,757,127.55	1,011.51	1,011.51 240,694.07	\$1,398,245.45	2%	\$27,964.91	\$3,179.67	\$24,785.24
Totals,	\$332,757,127.55	1,011.51		\$1,398,245.45		\$27,964.91	\$3,179.67	\$24,785.24
TELEPHONE COMPANIES,								
American Telephone & Telegraph Co.,	\$36,827,962.00	62,818.	62,818. 704,909.	\$3,291,355.67	4%	\$131,654.23	\$349.17	\$131,305.06
East Haven Telephone & Electric Co.,	5,837.18	247.00		5,837.18	4	233.49	0	233.49
Farmington Valley Telephone Co.,	9,000.67	302.		9,000.67	4	360.03	0	360.03
Huntington Telephone Co.,	1,471.97	78.		1,471.97	4	58.88	0	58.88
New York Telephone Co.,	87,033,280.00	4,010.	4,010. 1,605,784.	217,322.10	4	8,692.88	784.30	7,908.58
Sharon Telephone Co.,	13,527.62	228.	228.	8,246.77	4	329.87	61.12	268.75
Southern New England Telephone Co.,	7,552,921.20	175,360.	374.	7,552,921.20	4	302,116.85	36,540.81	265,576.04
Stamford District Messenger & Telephone Co.,	13.00	6.		18.00	4	.72	0	.72
Westerly Automatic Telephone Co.,	78,592.24	390.	390.	15,047.11	4	601.88	0	601.88
Woodbury Telephone Co.,	15,426.93	587.	2,037.	15,426.93	4	617.08	0	617.08
Totals,	\$131,538,037.81	a 181,208. b 62,818.		\$11,116,647.80		\$444,665.91	\$37,735.40	\$406,930.51
TELEGRAPH COMPANIES,								
French Telegraph Cable Co.,	\$780,529.78	548.	548. 7,397.	\$57,824.77	3%	\$1,734.74	0	\$1,734.74
Postal Telegraph Cable Co.,	601,562.83	6,080.43	6,080.43 26,670.13	137,373.49	3	4,121.20	0	4,121.20
Western Union Telegraph Co.,	115,505,888.09	19,192.27	19,192.27 1,449,709.56	1,529,066.95	3	45,872.01	0	45,872.01
Totals,	\$116,897,980.70	25,890.70		\$1,724,265.21		\$51,727.95	0	\$51,727.95
a Transmitters b Mileage of wire								

TABLE No. 18 — CONCLUDED

TAXATION OF EXPRESS, TELEPHONE AND TELEGRAPH COMPANIES, GIVING GROSS EARNINGS, MILEAGE OR TRANSMITTERS OPERATED, TAXABLE GROSS EARNINGS, REAL ESTATE TAXES DEDUCTED, AND NET AMOUNT OF TAX

Year ended December 31, 1921.

NAME. EXPRESS COMPANIES.	Gross earnings from operations.	Mileage or transmitters operated in Connecticut.	Proportion of total mileage or transmitters in Connecticut for purpose of taxation.	Taxable gross operating revenue.	Tax rate.	Gross tax.	Real estate taxes deducted.	Net tax payable July 15, 1922.
American Railway Express Co.,	\$293,743,780.81	1,011.51	1,011.51	\$1,285,716.53	2%	\$25,714.33	\$3,434.38	\$22,279.95
Totals.	\$293,743,780.81	1,011.51	231,095.50	\$1,285,716.53		\$25,714.33	\$3,434.38	\$22,279.95
TELEPHONE COMPANIES								
American Telephone & Telegraph Co.,	\$36,498,620.00	90,379.	90,379.	\$3,558,675.21	4%	\$142,347.01	\$399.14	\$141,947.87
East Haven Telephone & Electric Co.,	5,943.75	294.	929,712.	5,943.75	4	237.75	0	237.75
Farmington Valley Telephone Co.,	9,322.03	327.		9,322.03	4	372.88	0	372.88
Huntington Telephone Co.,	1,788.15	78.		1,788.15	4	71.53	0	71.53
New York Telephone Co.,	99,323,695.64	4,162.	4,162.	243,045.08	4	9,721.80	1,057.10	8,664.70
			1,700,538.					
Sharon Telephone Co.,	14,351.08	246.	246.	8,695.48	4	347.82	62.35	285.47
Southern New England Telephone Co.,	8,050,938.05	184,900.	406.	8,050,938.05	4	322,037.52	52,833.22	269,204.30
Stanford District Messenger & Telephone Co.,	18.00	6.		18.00	4	.72	0	.72
Westerly Automatic Telephone Co.,	83,387.04	437.	437.	16,823.67	4	672.95	0	672.95
Woodbury Telephone Co.,	16,509.68	585.	2,166.	16,509.68	4	660.39	0	660.39
Totals,	\$144,004,573.42	a 191,035. b 90,379.	\$11,911,759.10			\$476,470.37	\$54,351.81	\$422,118.56
TELEGRAPH COMPANIES.								
French Telegraph Cable Co.,	\$780,529.78	548.	548.	\$57,824.77	3%	\$1,734.74	0	\$1,734.74c
			7,397.					
Postal Telegraph Cable Co.,	597,500.84	5,538.18	5,538.18	126,697.66	3	3,800.93	0	3,800.93
			26,117.88					
Western Union Telegraph Co.,	100,249,420.76	17,824.	17,824.	1,174,121.22	3	35,223.64	0	35,223.64
			1,521,862.					
Totals,	\$101,627,451.38	23,910.18	\$1,358,643.65			\$40,769.31	0	\$40,769.31
a Transmitters.								
b Mileage of wire.								
c Tax arbitrarily fixed by Board of Equalization.								



TABLE No. 19 — CONTINUED.

	For the year 1920.			For the year 1921.		
	Gross earnings in Connecticut.	Deductions.	Taxable Balance.	Tax rate 1½ %.	Tax payable July 16, 1921.	Tax payable July 16, 1922.
Rockville - Willimantic Light ing Company, Willimantic, Stamford Gas & Electric Company, Electric Light Torrington Company, Winsted Gas Company,	\$360,208.25 946,455.74 354,088.81 119,972.34 Total, \$10,480,468.73	\$27,299.48 45,178.32 7,967.81 2,591.65 \$1,546,102.92	\$352,908.77 901,277.42 346,121.00 117,381.19 \$8,934,365.81	\$4,998.63 13,519.16 5,191.82 1,760.72 \$134,015.50	\$383,868.27 1,011,092.33 7,997.05 2,539.20 \$9,296,532.16	\$5,750.52 15,166.88 5,159.17 1,877.08 \$139,447.98
<b>ELECTRIC AND POWER COMPANIES.</b>						
Beacon Falls Electric Company, Central Conn. Power & Light Company, East Hampton, Clinton Electric Light & Power Company, Danielson & Plainfield Gas & Electric Co., Danielson, Eastern Connecticut Power Company, Norwich, Essex Light & Power Company, Farmington River Power Co., Hartford Electric Light Co., Kent Electric Light & Gas Company, Litchfield Electric Light & Power Company, Lyme Electric Power Company, Manchester Electric Company, South Manchester, Meriden Electric Light Co., New Hartford Electric Company, New Milford Electric Light Company, Ridgfield Electric Company, Simsbury Electric Company, Uncas Power Company, Nor- wich,	\$360,208.25 946,455.74 354,088.81 119,972.34 Total, \$10,480,468.73	\$27,299.48 45,178.32 7,967.81 2,591.65 \$1,546,102.92	\$352,908.77 901,277.42 346,121.00 117,381.19 \$8,934,365.81	\$4,998.63 13,519.16 5,191.82 1,760.72 \$134,015.50	\$383,868.27 1,011,092.33 7,997.05 2,539.20 \$9,296,532.16	\$5,750.52 15,166.88 5,159.17 1,877.08 \$139,447.98
<b>ELECTRIC &amp; WATER COMPANIES.</b>						
Westport Water Company, Total,	\$36,511.97 Total, \$36,511.97	\$8,305.85 \$8,305.85	\$78,206.11 \$78,206.11	\$1,173.09 \$1,173.09	\$91,091.66 \$91,091.66	\$1,366.37 \$1,366.37

TABLE No. 19 — CONTINUED.

## WATER AND WATER POWER COMPANIES.

Ansonia Land & Water Power Company.	\$18,420.00	0	\$18,420.00	\$276.80	\$18,420.00	0	\$18,420.00	\$276.80
Ansonia Water Company.	12,119.59	0	12,119.59	1,091.19	66,282.56	0	66,282.56	912.24
Avon Water Company.	886.25	0	886.25	13.28	886.00	0	886.00	12.97
Baltic Water Company.	6,676.20	0	6,676.20	100.14	7,910.00	0	7,910.00	118.66
Best View Water Company.								
Waterford.	326.50	0	326.50	4.90	390.00	0	390.00	5.85
Birmingham Water Company.								
Derby.	45,645.99	\$1,063.69	44,582.20	668.73	44,086.19	\$939.10	43,147.09	647.21
Bridgeport Hydraulic Company.	975,725.24	0	975,725.24	14,635.88	763,990.58	0	763,990.58	11,459.86
Collinsville Water Company.	4,424.99	0	4,424.99	56.37	4,340.46	0	4,340.46	65.11
Cornwall Water Company.	501.99	0	501.99	7.53	542.19	0	542.19	8.13
Crownwell Water Company.								
Orange.	12,245.93	0	12,245.93	133.69	11,461.73	0	11,461.73	171.93
Crystal Water Company.								
Danielson.	26,025.52	0	26,025.52	390.38	28,931.04	0	28,931.04	433.97
Durham Center Water Company.								
pany.	105.00	0	105.00	1.58	133.75	0	133.75	2.08
Ellington Water Company.	703.50	0	703.50	10.55	741.39	0	741.39	11.12
Falls Village Light & Water Company.								
Company.	289.00	0	289.00	4.34	293.00	0	293.00	4.40
Farmington Water Company.	4,693.53	0	4,693.53	70.40	5,599.60	0	5,599.60	83.99
Fountain								
Fuller & Hurd, Somers.	27,254.96	0	27,254.96	408.82	24,061.79	0	24,061.79	360.93
Greenville Water Company.	283.34	0	283.34	10.75	647.05	0	647.05	9.71
Greenville Water Company.	258,742.13	0	258,742.13	3,851.13	216,580.23	0	216,580.23	3,248.70
Griswoldville Water Company.								
pany Wethersfield.	159.25	0	159.25	2.39	289.98	0	289.98	4.35
Groton Long Point Land Company.								
Land New London.								
Gulliver Chester Water Company.								
pany Clifton.	58,667.72	0	58,667.72	380.02	63,842.59	0	63,842.59	954.64
Hale & Hilliard Company.								
Sound Village.	398.49	0	398.49	5.98	499.33	0	499.33	7.49
Heardville Water Company.	3,928.78	0	3,928.78	58.93	4,625.89	0	4,625.89	69.39
Highland Park Water Company.								
pany Manchester.	581.75	0	581.75	8.73	590.00	0	590.00	8.85
Jewett City Water Company.	11,905.54	0	11,905.54	178.58	12,792.27	0	12,792.27	191.88

a First report filed for calendar year 1921.



TABLE No. 19 — CONTINUED.

	For the year 1920.					For the year 1921.				
	Gross earnings in Connecticut.	Deductions.	Taxable Balance.	Tax rate 1½%.	Tax payable July 15, 1921.	Gross earnings in Connecticut.	Deductions.	Taxable Balance.	Tax rate 1½%.	Tax payable July 15, 1922.
Judea Water Company, Washington.	\$991.00	0	\$991.00		\$14.87	\$1,158.00	0	\$1,158.00		\$17.37
Kent Water Company.	1,233.42	0	1,233.42		18.35	1,235.59	0	1,235.59		18.53
Lakeville Water Company.	8,557.12	0	8,557.12		128.36	8,740.32	0	8,740.32		131.10
Litchfield Water Company.	11,182.36	0	11,182.36		167.44	10,948.22	0	10,948.22		164.22
Manchester Water Company.	13,001.69	0	13,001.69		195.03	12,957.95	0	12,957.95		194.37
Maple Hill Water Company.										
New Britain.	1,964.87	0	1,964.87		29.47	2,122.85	0	2,122.85		31.84
Masonville Spring Water Company, North Grovesendale.	1,004.60	0	1,004.60		15.07	1,007.02	0	1,007.02		15.11
Milford Water Company.	62,996.41	0	62,996.41		944.95	64,359.82	0	64,359.82		965.40
Mystic Valley Water Company.	29,402.95	0	29,402.95		441.04	29,203.05	0	29,203.05		438.05
Natural Spring Water Company, Newington.	234.00	0	234.00		3.51	283.50	0	283.50		4.25
Naugatuck Water Company.	63,391.85	0	63,391.85		950.88	55,708.02	0	55,708.02		835.59
New Canaan Water Company.	16,406.15	0	16,406.15		246.09	16,468.24	0	16,468.24		247.02
New Hartford Water Company.	3,219.21	0	3,219.21		48.29	3,421.10	0	3,421.10		51.32
New Haven Water Company.	913,541.89	\$1,722.59	911,819.30		13,677.29	901,028.54	\$2,835.41	898,193.13		13,472.90
Newington Junction Water Company.	231.50	0	231.50		3.47	365.39	0	365.39		5.48
New Milford Water Company.	10,845.93	0	10,845.93		162.69	11,988.97	0	11,988.97		179.83
Newtown Water Company.	3,814.32	0	3,814.32		57.21	3,547.04	0	3,547.04		53.21
Norfolk Water Company.	9,503.15	0	9,503.15		142.55	9,342.25	0	9,342.25		140.13
Noroton Water Company.										
Darlen.	19,656.64	0	19,656.64		294.85	19,770.11	0	19,770.11		296.55
North Canaan Water Company.	6,219.91	0	6,219.91		93.30	7,094.73	0	7,094.73		106.42
Norwich Water Power Company.	26,671.91	0	26,671.91		400.08	21,174.74	0	21,174.74		317.62
Occum Company, Norwich.	9,000.00	0	9,000.00		135.00	8,088.70	0	8,088.70		121.33
Old Saybrook Water Company.										
pany, New Haven.	1,012.00	0	1,012.00		15.18	1,012.00	0	1,012.00		15.18
Orange Water Company.	555.00	0	555.00		8.33	424.00	0	424.00		6.36
Ousatonic Water Power Company, Derby.	73,460.37	0	73,460.37		1,101.91	56,812.71	0	56,812.71		852.19
Pinnacle Springs Water Company, Greenwich.	71.00	0	71.00		1.07	8	a	a		a
Plainville Water Company.	18,908.99	0	18,908.99		283.63	18,900.20	0	18,900.20		283.50
Portland Water Company.	12,180.93	0	12,180.93		182.71	13,259.56	0	13,259.56		198.89
Ridgefield Water Supply Company.	15,226.84	0	15,226.84		228.40	16,606.26	0	16,606.26		249.09

a No operations.

TABLE No. 19 — CONCLUDED

Rimmon Water Company,	\$3,836.40	0	\$3,836.40	\$57.55	\$3,836.40	0	\$3,836.40	\$57.55
Seymour, Rockville Water & Aqueduct Company,	26,968.35	0	26,968.35	404.53	32,294.30	0	32,294.30	494.41
Salmon Brook Water Company, Granby,	495.40	0	495.40	7.43	490.58	0	490.58	7.36
Seymour Water Company, New Haven,	24,116.92	0	24,116.92	361.75	24,393.28	0	24,393.28	365.90
Sharon Water Company, Litchfield,	5,703.95	0	5,703.95	85.56	4,558.26	0	4,558.26	68.37
Shelton Water Company, Derby,	35,178.02	0	35,178.02	527.67	33,386.79	0	33,386.79	500.80
Shippam Water & Realty Company, Stamford,	8,218.06	0	8,218.06	123.27	9,321.29	0	9,321.29	139.82
Simsbury Water Company, South Coventry Water Supply Company,	665.00	0	665.00	9.98	665.00	0	665.00	9.98
South Glastonbury Water Company,	582.53	0	582.53	8.74	581.01	0	581.01	8.72
South Manchester Water Company, Springfield,	1,547.78	0	1,547.78	23.22	1,615.64	0	1,615.64	24.23
Springdale Water Company, Stamford,	41,193.46	0	41,193.46	617.90	47,155.59	0	47,155.59	707.33
Stafford Springs Aqueduct Company,	8,651.53	0	8,651.53	129.77	8,431.49	0	8,431.49	126.47
Stafford Water Company, Tolland Aqueduct Company,	12,650.52	0	12,650.52	189.76	13,594.00	0	13,594.00	203.91
Stamford Water Company, Terryville Water Company,	204,142.80	0	187,689.48	2,815.34	190,179.80	\$16,735.82	173,443.98	2,601.66
Thompsonville Water Company,	10,976.16	0	10,976.16	164.64	10,108.03	0	10,108.03	151.62
Thompsonville Water Company,	6,732.19	0	6,732.19	100.98	7,117.93	0	7,117.93	106.77
Tokeneke Water Company, Darien,	39,266.06	0	39,266.06	588.99	44,179.22	0	44,179.22	662.69
Tollard Aqueduct Company, Torrington Water Company,	3,303.25	10.00	3,293.25	49.40	4,725.87	10.38	4,715.49	70.73
Unionville Water Company, Village Water Company, New Hartford,	376.80	0	376.80	5.64	363.50	0	363.50	5.45
Village Water Company, Simsbury,	97,261.91	0	97,261.91	1,458.93	81,608.07	0	81,608.07	1,224.12
Village Water Company, Simsbury,	6,862.75	0	6,862.75	102.94	7,410.26	0	7,410.26	1,111.15
Westover Plain Water Company, Simsbury,	464.25	0	464.25	6.96	496.25	0	496.25	7.44
Williams Water Company, Killingly,	5,850.16	0	5,850.16	87.75	7,311.74	0	7,311.74	109.68
Windsor Locks Water Company, Woodbury Water Company,	139.00	0	139.00	2.09	6.00	0	6.00	.09
Windsor Locks Water Company,	1,608.45	0	1,608.45	24.13	588.80	0	588.80	8.83
Woodbury Water Company,	14,098.28	0	14,098.28	211.47	16,011.46	0	16,011.46	240.17
Woodbury Water Company,	2,633.67	0	2,633.67	39.51	2,763.93	0	2,763.93	41.46
Totals,	\$3,429,089.05	\$19,249.60	\$3,409,839.45	\$51,147.61	\$3,128,009.74	\$20,520.71	\$3,107,489.03	\$46,612.32

TABLE No. 20

## SUMMARY OF TAXATION OF PUBLIC SERVICE CORPORATIONS SHOWING GROSS EARNINGS, DURING 1920, MILEAGE OR TRANSMITTERS OPERATED, TAXABLE GROSS EARNINGS, REAL ESTATE TAXES DEDUCTED AND NET TAX

	Gross earnings from operations during 1920.	Mileage or transmitters operated on Dec. 31, 1920.	Taxable gross earnings.	Tax rate.	Gross tax.	Real estate tax deducted.	Net tax.
Railroad Companies,	\$138,834,837.37	2,168.39	\$54,795,686.69	3 1/4 %	\$1,917,849.04	\$70,590.40	\$1,847,258.64
Railway Companies,	20,566,060.29	1,005.744	14,358,850.33	4 1/4	646,158.27	13,325.88	632,832.59
Express Companies,	332,757,127.55	1,011.51	1,398,245.45	2	27,964.91	3,179.67	24,785.24
Telephone Companies,	131,538,037.81	181,208 a 62,818 b	11,116,647.60	4	444,666.91	37,735.40	406,930.51
Telegraph Companies,	116,987,980.70	25,830.70	1,724,265.21	3	51,727.95	0	51,727.95
Gas Companies,	8,856,963.83	.....	8,061,803.24	1 1/4	120,927.05	.....	120,927.05
Gas & Electric Companies,	10,480,468.73	.....	8,934,365.81	1 1/4	134,015.50	.....	134,015.50
Electric & Power Companies,	9,948,698.11	.....	8,505,163.14	1 1/4	127,577.45	.....	127,577.45
Electric & Water Companies,	86,511.97	.....	78,206.11	1 1/4	1,173.09	.....	1,173.09
Water & Water Power Companies,	3,429,089.05	.....	3,409,839.45	1 1/4	51,147.61	.....	51,147.61
Car Companies,	89,734,964.41	.....	861,235.72	3	25,837.03	.....	25,837.03
Totals,	\$862,770,739.82		\$113,244,308.75		\$3,549,043.81	\$124,831.15	\$3,424,212.66

a Transmitters.

b Mileage of wire.

TABLE No. 20 — CONCLUDED

SUMMARY OF TAXATION OF PUBLIC SERVICE CORPORATIONS SHOWING GROSS EARNINGS, DURING 1921, MILEAGE OR TRANSMITTERS OPERATED, TAXABLE GROSS EARNINGS, REAL ESTATE TAXES DEDUCTED AND NET TAX

	Gross earnings from operations during 1921.	Mileage or trans- mitters operated in Connecticut on Dec. 31, 1921.	Taxable Gross earnings.	Tax rate.	Gross tax.	Real estate tax deducted.	Net tax.
Railroad Companies,	\$131,551,807.33	2,283.74	\$52,198,929.72	3 1/4 %	\$1,826,962.53	\$82,456.02	\$1,744,506.51
Railway Companies,	16,310,659.08	978.235	15,828,526.92	3	474,855.80	19,248.96	455,806.84
Express Companies,	293,743,780.81	1,011.51	1,285,716.53	2	25,714.33	3,434.38	22,279.95
Telephone Companies,	144,004,573.42	191,035 a 30,379 b	11,911,759.10	4	476,470.37	54,351.81	422,118.56
Telegraph Companies,	101,627,451.38	23,910.18	1,358,643.65	3	40,759.31	0	40,759.31
Gas Companies,	8,420,806.77	.....	7,963,224.63	1 1/4	119,448.37	.....	119,448.37
Gas & Electric Companies,	10,544,060.95	.....	9,296,532.16	1 1/4	139,447.98	.....	139,447.98
Electric & Power Companies,	10,018,633.98	.....	8,673,188.07	1 1/4	130,097.85	.....	130,097.85
Electric & Water Companies,	95,443.38	.....	91,091.66	1 1/4	1,866.37	.....	1,866.37
Water & Water Power Companies,	3,128,009.74	.....	3,107,489.08	1 1/4	46,612.32	.....	46,612.32
Car Companies,	87,674,946.30	.....	797,573.19	3	23,927.16	.....	23,927.16
Totals,	\$807,120,173.14		\$112,512,674.66		\$3,305,662.39	\$159,491.17	\$3,146,171.22

a Transmitters.

b Mileage of wire.

TABLE No. 21

STATEMENT OF REGULAR STATE RECEIPTS FROM TAXES, FEES,  
ETC., FROM ALL SOURCES FOR FISCAL YEARS ENDED JUNE  
30, 1921 AND JUNE 30, 1922 AS COMPARED WITH FISCAL  
YEAR ENDED SEPTEMBER 30, 1913.

	1913	1921	1922
Admissions Tax,	.....	.....	\$133,811.09 ✓
Automobiles,	\$324,963.45	\$2,035,090.10	3,314,030.39 ✓
Car Companies,	.....	19,796.84	25,837.03 ✓
Chose in Action Tax,	183,661.60	498,625.72	500,809.30 ✓
Express Companies,	19,769.42	21,007.33	24,785.24 ✓
Gasoline Tax,	.....	.....	443,102.51 ✓
Income Tax on Miscellaneous			
Corporations,	.....	2,944,737.19	1,930,308.68 ✓
Inheritance Tax,	840,312.75	1,855,856.34	2,327,809.26 ✓
Insurance Companies, Franchise			
Tax on,	.....	352,532.13	287,698.73 ✓
Insurance Commissioner,	199,060.34	462,543.78	481,579.99 ✓
Mercantile Business & Mfg. —			
Unincorporated,	.....	.....	73,592.01 ✓
Miscellaneous Receipts,	71,470.76	350,569.79	444,759.79 ✓
Mutual Fire Insurance Companies,	6,973.17	4,961.19	4,386.65 ✓
Mutual Life Insurance Companies,	435,203.51	437,708.40	415,417.26 ✓
Nonresident Stockholdings' Tax,	220,363.30	304,034.49	282,911.50 ✓
Penalty Tax,	.....	90,112.31	49,648.32 ✓
Railroads, Steam,	1,055,137.97	1,596,289.71	1,847,258.64 ✓
Railways, Street,	555,750.79	30,181.35	26,050.10 ✓
Savings Banks,	668,983.06	763,246.14	756,780.01 ✓
Savings Departments of National			
Banks and Trust Companies,	18,618.43	147,432.51	176,401.53 ✓
State Tax,	.....	1,750,000.00	2,000,000.00 ✓
Support of Militia,	168,602.70	309,519.01	221,424.58 ✓
Telegraph Companies,	6,512.19	40,141.30	51,727.95 ✓
Telephone Companies,	122,226.15	333,380.15	406,930.51 ✓
Water, Gas and Electric Com-			
panies	.....	348,081.36	434,320.30 ✓
Total Yearly Receipts,	\$4,897,609.59	\$14,695,847.14	\$16,661,381.43

TABLE No. 22

STATEMENT OF TOTAL ESTIMATED VALUATION OF ALL PROPERTY TAXED FOR LOCAL AND STATE PURPOSES WITH PER CAPITA STATE VALUATION AND TOTAL AMOUNT OF OF STATE AND LOCAL TAXES WITH PER CAPITA STATE TAX

## ESTIMATED VALUATIONS

Grand list of general property as returned by towns, 1921	\$1,962,763,631.00
Choses in action registered with State Treasurer	125,202,325.00
Value of taxable shares of the capital stock of national banks, trust and insurance companies (less non-resident stock)	28,769,873.00
Assets of mutual fire insurance companies, less statutory deductions	125,333.15
Assets of mutual life insurance companies and participating departments of stock insurance companies, less statutory deductions	11,869,064.39
Savings deposits of national banks, savings banks, and trust companies, less statutory deductions	434,939,713.84
Valuation of oyster grounds franchises	1,205,665.00

The following are estimated by capitalizing the special tax on a one per cent. basis

Express companies	2,571,433.00
Railroad companies	182,696,253.00
Street railway companies	47,485,580.00
Telephone companies	47,647,037.00
Telegraph companies	4,075,931.00
Car companies	2,392,716.00

Total estimated valuation of all taxable property	\$2,851,744,555.38
Population of the State (1920 census)	1,380,631
Total taxable valuation per capita	\$2,065.54

## TOTAL TAXES

Total town, city and borough taxes on list of 1920	\$44,981,596.08
State taxes levied on corporations (non-resident insurance, etc., excluded)	6,201,902.39
Taxes on choses in action paid to State, 1920	513,967.95
Taxes on oyster ground franchises, 1920	25,470.53

Total	\$51,722,936.95
Total tax on per capita basis	\$37.46



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